



WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GENERAL GOODS & SERVICES BID DOCUMENT TERM SHORT CONTRACT

16A – Goods & Services
Template Version 2.04 – May 2026

BID No : MT04/2026

BID TITLE : GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

BID CLOSING : 11:00 on 13 November 2026

PURCHASER DETAILS GOVERNMENT MOTOR TRANSPORT (GMT)		PURCHASER'S REPRESENTATIVE	
		Ms Bianca Hendricks: Act Director: Fleet Finance	
<u>PHYSICAL ADDRESS</u>	<u>POSTAL ADDRESS</u>	<u>PHYSICAL ADDRESS</u>	<u>POSTAL ADDRESS</u>
SCM: Tender Office 27 Wale Street CAPE TOWN 8001	SCM: Tender Office Private Bag X9083 CAPE TOWN 8000	3 Rusper Street MAITLAND 7405	P O Box 352 MAITLAND 7404
		Contact: Bianca Hendricks Phone: 021-469-7603 Email: Bianca.Hendricks2@westerncape.gov.za	

NOTE:

All returnable documents as listed on page 3 in this document, including the Bid Form WCBD1 on page 5 must be completed in full and signed. The entire document, from page 1 through 86 must be submitted with your bid. Non-compliance will cause your bid to be rejected.

Name of Bidding Entity:

Company/Corporation Registration Number:

CSD/WCSEB Registration Number: MAAA.....

WESTERN CAPE GOVERNMENT**MOBILITY DEPARTMENT****GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT**

IMPORTANT NOTICE: Please DO NOT disassemble or dismember this document. DO NOT insert any attached pages to returnable schedules within the page sequence of the document. All additional pages must be attached AFTER the last page of the document and clearly marked to which returnable schedule they belong.

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NOTE: The complete contract documentation comprises the following:

- This document, from and including page 1 forward, up to and including the last page (page 86) in the document page count;
- All items included by reference or otherwise in this document;
- All addenda/notices issued by the Purchaser to bidders prior to bid closing;
- All deviations included in the Schedule of Deviations on page 43 of this document;
- All additional pages appended by the bidder to returnable schedules which are accepted by the Purchaser.

WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

List of Returnable Schedules and Documents

IMPORTANT: The bidder must complete all returnable schedules. After completing each schedule, use the "Check" column to tick completion of each returnable schedule as a verification procedure for yourself to ensure all schedules are duly completed. Please see instructions for completion of returnable schedules on the next page.

1. Returnable Schedules required for bid evaluation and contracting purposes

Schedule No	Schedule Description & Location	Check
PART A Schedules		
A1	WCBD1: Bid Form Page 5	☐
A2	Compulsory Enterprise Questionnaire Page 13	☐
A3	WCBD6.1(a): Preference Certificate (80:20) Page 16	☐
A4	WCBD4: Declaration of interest Page 22	☐
PART B Schedules		
B1	WCBD7.1: Contract Form: Purchase of Services Page 41	☐
B2	Contract Data Part Two: Data provided by the Supplier Page 47	☐
PART C Schedules		
C1	Pricing Summary Page 50	☐
C2	Price Schedule Page 51	☐
PART D Schedules		
D1	Goods and Services Information required from Supplier Page 84	☐

2. Returnable Documents to be submitted with bid

Document	Check
• B-BBEE Status Level Verification Certificate	☐
• Printed Current Tax Compliance Status (TCS) Result Summary Page	☐

Important information for completing returnable schedules

1. The returnable schedules list on the previous page shows all the returnable schedules which need to be completed and returned for bid evaluation and contracting purposes. This list includes both document-standard and project-specific schedules. The list should be used as a checklist by the bidder to verify that all returnable schedules have been duly completed, to avoid the bid being rejected due to an incomplete submission.
2. Each returnable schedule per main Part of the document is numbered, starting at Schedule A1 and following a consecutively incremented whole number sequence preceded by the Part identifier through each main Part of the bid document to the final schedule number assigned, as per the returnable schedules list.
3. Schedules can be quickly located by their document page number given in the list of returnable schedules.
4. The bidder must furnish all the information required for each returnable schedule with the indicated amount of detail to ensure compliance of the bid with responsiveness criteria. Please note: If any returnable schedule or part thereof is not applicable to the tenderer, that schedule or part thereof must be clearly marked "Not Applicable" (N/A), and not simply left blank. Schedules left blank without any indication of response by the tenderer to the requested information in the schedule, will be taken as an omission of the requested information.
5. Some schedules may either require, or have as an option, additional pages of information to be appended by the bidder when submitting the bid. In each case the exact number of additional pages must be indicated in the space provided on that schedule, or indicated as NIL if no additional pages are appended. **Please note: Appended pages must not be directly affixed to the returnable schedule itself, but must be grouped together at the end of the document (or at the end of each two-part section of the document as appropriate when a two-envelope submission is required), and all appended pages must be clearly marked with the schedule number to which they belong.**

WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

PART A: The Bid

WCBD1: Bid Form

SCHEDULE A1: WCBD1 Part A

YOU ARE HEREBY INVITED TO BID FOR REQUIREMENTS OF THE GOVERNMENT MOTOR TRANSPORT (GMT)				
BID NUMBER:	MT04/2026	CLOSING DATE & TIME:	11:00 on 13 November 2026	
DESCRIPTION	GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT			
THE SUCCESSFUL BIDDER WILL BE REQUIRED TO FILL IN AND SIGN A WRITTEN CONTRACT FORM (WCBD7.1).				
BID RESPONSE DOCUMENTS MAY BE DEPOSITED IN THE BID BOX SITUATED AT THE LOCATION AS STIPULATED IN THE ADDITIONAL INFORMATION, TERMS AND CONDITIONS FOR BIDDING IN THIS DOCUMENT				
SUPPLIER INFORMATION				
NAME OF BIDDER				
POSTAL ADDRESS				
STREET ADDRESS				
TELEPHONE NUMBER	CODE		NUMBER	
CELLPHONE NUMBER				
FACSIMILE NUMBER	CODE		NUMBER	
E-MAIL ADDRESS				
VAT REGISTRATION NUMBER				
COMPANY REGISTRATION NO			CSD No:	
B-BBEE STATUS LEVEL VERIFICATION CERTIFICATE [TICK APPLICABLE BOX]	☐ Yes ☐ No		B-BBEE STATUS LEVEL SWORN AFFIDAVIT	☐ Yes ☐ No
IF YES, WHO WAS THE CERTIFICATE ISSUED BY?				
[A B-BBEE STATUS LEVEL VERIFICATION CERTIFICATE/SWORN AFFIDAVIT (FOR EMEs& QSEs) MUST BE SUBMITTED TOGETHER WITH A COMPLETED 6.1 IN ORDER TO QUALIFY FOR PREFERENCE POINTS FOR B-BBEE]				
TOTAL COST	Amount in figures R		Amount in words:	
SIGNATURE OF BIDDER	AUTHORISED SIGNATURE AS PER SIGNATURE BOX ON PAGE 6		DATE	AS DATED BY COMMISSIONER OF OATHS ON PAGE 6
CAPACITY UNDER WHICH THIS BID IS SIGNED			Please Note: The total cost above is for bid evaluation and comparison purposes only. The offer shall revert to "NIL, Rates-Only" upon award.	
BIDDING PROCEDURE AND TECHNICAL ENQUIRIES MAY BE DIRECTED TO:				
CONTACT PERSON	Bianca Hendricks			
TELEPHONE NUMBER	021-469-7603			
E-MAIL ADDRESS	Bianca.Hendricks2@westerncape.gov.za			

WCBD1: Part A Signature Sheet

For the purpose of simplifying the bid document and bid submission process, the official bid offer signature below by the bidder shall apply to this bid document as a whole, inclusive of all forms and returnable schedules which in the past required separate signatures on each form, including the Bid Form.

DULY AUTHORISED REPRESENTATIVE TO DEPOSE TO AFFIDAVIT/SOLEMNLY AFFIRM

Declaration and signature to be provided by the duly authorised representative of the entity under oath or solemnly affirmed before a Commissioner of Oaths, failure of which will disqualify the tender submission.

I, hereby swear/solemnly affirm

- i. that the information disclosed in this tender document is true and accurate;
- ii. that I understand the contents of this tender document;
- iii. that the entity undertakes to independently arrive at any offer at any time to the *Client* without any consultation, communication, agreement or arrangement with any competitor. In addition, that there will be no consultations, communications, agreements or arrangements with any competitor regarding the quality, quantity, specifications and conditions or delivery particulars of the products or services to the *Client*;
- iv. that the entity is aware of, and undertakes not to, disclose the terms of any bid, formal or informal, directly or indirectly, to any competitor, prior to the awarding of the contract, and
- v. that the authorised signature below serves as the required signature for ALL returnable schedules, including but not limited to the Form of Offer and Acceptance, Preference Certificate, Declaration of Interest and others.

AUTHORISED SIGNATURE OF TENDERER

TO BE COMPLETED BY COMMISSIONER OF OATHS:

I certify that before administering the oath/solemn affirmation I asked the deponent the following questions and wrote down his/her answers in his/her presence:

- | | | |
|-----|--|---------------|
| 1.1 | Do you know and understand the contents of this declaration? | ANSWER: |
| 1.2 | Do you have any objection to taking the prescribed oath and wish to make a solemn affirmation instead? | ANSWER: |
| 1.3 | Do you consider this declaration to be binding on your conscience? | ANSWER: |

I certify that the deponent has acknowledged that he/she knows and understands the contents of this document inclusive of all declarations therein, which was sworn to/solemnly affirmed before me and the deponent's signature placed thereon in my presence.

SIGNATURE	FULL NAMES (Commissioner of Oaths)

Designation (rank)ex officio: Republic of South Africa

Date:

Place

Address:

Commissioner's Stamp

WCBD1 Part B: Terms and Conditions for Bidding

1. BID SUBMISSION:	
1.1. BIDS MUST BE DELIVERED BY THE STIPULATED TIME TO THE CORRECT ADDRESS. LATE BIDS WILL NOT BE ACCEPTED FOR CONSIDERATION. 1.2. ALL BIDS MUST BE SUBMITTED ON THE OFFICIAL FORMS PROVIDED– (NOT TO BE RE-TYPED) 1.3. BIDDERS MUST REGISTER ON THE CENTRAL SUPPLIER DATABASE (CSD) AS WELL AS THE WESTERN CAPE SUPPLIER EVIDENCE BANK (WCSEB) TO UPLOAD MANDATORY INFORMATION NAMELY: (BUSINESS REGISTRATION/ DIRECTORSHIP/ MEMBERSHIP/IDENTITY NUMBERS; TAX COMPLIANCE STATUS; AND BANKING INFORMATION FOR VERIFICATION PURPOSES). B-BBEE CERTIFICATE OR SWORN AFFIDAVIT FOR B-BBEE MUST BE SUBMITTED TO BIDDING INSTITUTIONS. 1.4. THIS BID IS SUBJECT TO THE PREFERENTIAL PROCUREMENT POLICY FRAMEWORK ACT 2000 AND THE PREFERENTIAL PROCUREMENT REGULATIONS, 2017, THE GENERAL CONDITIONS OF CONTRACT (GCC) AND SPECIAL CONDITIONS OF CONTRACT.	
2. TAX COMPLIANCE REQUIREMENTS	
2.1 BIDDERS MUST ENSURE COMPLIANCE WITH THEIR TAX OBLIGATIONS. 2.2 APPLICATION FOR TAX COMPLIANCE STATUS (TCS) MAY ALSO BE MADE VIA E-FILING. IN ORDER TO USE THIS PROVISION, TAXPAYERS WILL NEED TO REGISTER WITH SARS AS E-FILERS THROUGH THE WEBSITE WWW.SARS.GOV.ZA. 2.3 BIDDERS MUST SUBMIT A PRINTED TCS WITH A RESULT SUMMARY PAGE (DOWNLOADED FROM EFILING) TOGETHER WITH THE BID. 2.4 IN BIDS WHERE CONSORTIA / JOINT VENTURES / SUB-CONTRACTORS ARE INVOLVED, EACH PARTY MUST SUBMIT A SEPARATE PROOF OF TCS AS MENTIONED ABOVE.	
3. QUESTIONNAIRE TO BIDDING FOREIGN SUPPLIERS	
3.1. IS THE BIDDER A RESIDENT OF THE REPUBLIC OF SOUTH AFRICA (RSA)?	☐ YES ☐ NO
3.2. DOES THE BIDDER HAVE A BRANCH IN THE RSA?	☐ YES ☐ NO
3.3. DOES THE BIDDER HAVE A PERMANENT ESTABLISHMENT IN THE RSA?	☐ YES ☐ NO
3.4. DOES THE BIDDER HAVE ANY SOURCE OF INCOME IN THE RSA?	☐ YES ☐ NO
IF THE ANSWER IS “NO” TO ALL OF THE ABOVE, THEN, IT IS NOT A REQUIREMENT TO REGISTER ON THE CSD NOR WCSEB NOR TO PROVIDE PROOF OF TAX COMPLIANCE STATUS; NOR OBTAIN A TAX COMPLIANCE STATUS FROM THE SOUTH AFRICAN REVENUE SERVICE (SARS) IF NOT REGISTERED AS PER 2.2 ABOVE.	

WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

Additional Information, Terms and Conditions for Bidding

1. TERMINOLOGY

1.1 In as far as possible, regular terminology where the meaning of words and terms are self-explanatory, clear and unambiguous, is used throughout this document. For the sake of clarity specifically related to the bid document and award of the bid, the following words and terms are to be interpreted as follows:

- "Bid" and "tender" have the same meaning, which is also the case for "bidder" and "tenderer". "Bid" and "bidder" are the preferred terms used throughout this document.
- For bids, the terms "bid is non-responsive", "bid is non-compliant", "bid is not acceptable (or unacceptable)", "bid is disqualified", "bid is rejected", "bid is invalid", "bid is not considered" or syntax variations of any of these terms, all refer to various instances of the bid failing to meet certain criteria stated in the bid document which automatically result in an outcome where the bid is not awarded to the bidder.

2. SUPPLIER DATABASE REGISTRATION

Supplier Database Registration

All **prospective** Service Providers **must** be registered on:

- The Central Supplier Database (**CSD**), by tender closing date.
- All prospective Service Providers who are not registered on the CSD are requested to self-register via www.csd.gov.za.

Prospective Service Providers should be duly registered on the Western Cape Supplier Evidence Bank (**WCSEB**) for annual update of compulsory returnable schedules) WCBD4 and WCBD 6.1, BBBEE certificates/affidavit.

- Should assistance be required for the registration on the WCSEB you may contact the help centre at 021 833 5361 or an email can be directed to wcseb@westerncape.gov.za
- All Service Providers duly registered on the WCSEB are also requested to annually update their WCBD4, Declaration of Interest as well as their B-BBEE Rating Certificate or Sworn Affidavit in their original formats to the address below (copies, faxed or emailed copies will not be accepted).

**Provincial Treasury, 4 Waterford Place, 2nd Floor, Century City, Cape Town, or
Private Bag X9165, Cape Town, 8000**

3. BID DOCUMENT/S

3.1 The bid document (this document), issued by the Purchaser, is comprised of the Parts listed in the Bid Document Table of Contents on page 2 of this document. The bid document may be issued in two separately issued documents: the main document and the Appendix.

This bid document contains the "returnable documents" which must be completed and submitted to the Purchaser.

3.2 Documents will be available after **08:00** from **14 October 2026**.

It is the tenderer's responsibility to ensure that they obtain all the necessary documents/electronic files required for submission of a complete tender. Documents issued via the eTendar portal are free of charge. Information about the tender documents can be found on the eTender Portal of the National Treasury at <https://www.etenders.gov.za>.

- 3.3 Queries relating to the technical specification of these documents may be addressed to:
 Name : **Ms Bianca Hendricks: Act Director: Fleet Finance**
 Phone : 021-469-7603
 E-mail : Bianca.Hendricks2@westerncape.gov.za
- 3.4 **The closing time for receipt of bids is 11:00 on 13 November 2026.** Bids submitted by facsimile, electronically, and late bids will not be accepted.

4. **COMPULSORY BID CLARIFICATION MEETING**

There will be no compulsory bid clarification meeting prior to closing of bid.

BID QUERIES - THE FOLLOWING CONDITIONS APPLY:

- (a) Addenda may be issued and posted to the eTender portal. It is the bidder's responsibility to regularly check the eTender portal for any addenda. Addenda have to be included in each bid submission, failure of which will lead to bid rejection.
- (b) **IMPORTANT – PLEASE NOTE:** Bidders are required to have obtained, and studied, the bid document including all the technical and other specifications in detail before submitting any queries to the Purchaser's representative, in writing. No telephonic queries will be entertained. The cutoff date for receipt of queries will be 10 calendar days prior to bid closing, after which the Purchaser will respond to all queries in a single document, posted to the eTender portal within 5 calendar days prior to bid closing. Written instructions given to bidders in the Purchaser's reply form part of this Additional Information, Terms and Conditions for Bidding. Failure to comply with such instructions may lead to bid rejection

5. **IMPORTANT INFORMATION FOR COMPLETING AND SUBMITTING THE BID**

- 5.1 The rates and prices offered by the bidder must be physically written into the pricing schedule of this bid document, completed in full and signed. Failure to do so will disqualify the bid. Printouts of electronic spreadsheets or any form of substitute for the returnable pages of the Price Schedule are not accepted for this bid.
- 5.2 The Purchaser requires bidders to return a fully priced Price Schedule with the bid submission. ALL ITEMS in the Price Schedule must be priced.
- 5.3 **PLEASE NOTE: No alterations/corrections to inserted information in the document (including pricing) may be performed by erasing or using masking fluid ("Tipp-Ex" or similar) on any submitted page.** Alterations/corrections to inserted information may only be performed as follows:
- (a) Strike a line through the incorrect information, write the corrected information as appropriate (under, above or next to the information to be corrected), **and initial at every incidence of alteration/correction.**
- (b) In the case of access to a digital copy of the bid document (PDF), simply reprint the page, enter the information on the reprinted page and substitute in the document.
- Bid submissions with alterations/corrections not in compliance with the requirements as described above, will be rejected.**
- 5.4 The terms and conditions of contract as contained in this document, comprise the only terms and conditions on which this bid will be awarded. No other terms and conditions proposed by the bidder will be accepted.
- 5.5 No alternative bid offers will be considered
- 5.6 **PLEASE NOTE: The complete bid document comprising pages 1 through 86 must be returned to the Purchaser when submitting a bid offer. If the pricing schedule or parts thereof are contained in the Appendix to this document, the duly completed pricing schedule or parts thereof must be returned with the bid document.** Other drawings, schematics or annexures in the Appendix need NOT be returned with the bid offer, unless there are specific instructions for a specific item to be returned, or if the bidder wishes to utilise any item for clarification purposes when submitting an alternative bid offer, when applicable.
- 5.7 The bid shall be signed by a person duly authorised to do so. Bids submitted by joint ventures of two or more firms shall be accompanied by the document of formation of the joint venture, authenticated by a notary public or other official deputed to witness sworn statements, in which is defined precisely the conditions under which the joint venture will function, its period of duration, the persons authorised to represent and obligate it, the participation of the several firms forming

the joint venture, and any other information necessary to permit a full appraisal of its functioning. The document of formation of the joint venture shall state explicitly what the percentage participation in the joint venture will be of each entity involved.

- 5.8 A two-envelope procedure will not be followed for this bid.
- 5.9 The Purchaser's address for delivery of bid offers and identification details to be shown on each bid offer package are as follows:

Identification details: Bid No: **MT04/2026**

Location of bid box: **Western Cape Mobility Department**
27 Wale Street
CAPE TOWN
(Deposit bid document envelope/s into bid box slot on 27 Wale)

The bid box is open 24 hours a day, 7 days a week.

The bid slot opening is about 35cm wide and 10cm high, therefore, bid documents with larger dimensions must be delivered during office hours 08:00 – 15:00 for handover to an SCM official. Bidders to ensure that they document the name and contact of the officials who took receipt of the bid document.

Bid offers couriered to the Purchaser must be delivered to the following address:

GOVERNMENT MOTOR TRANSPORT (GMT)
SCM: Tender Office
27 Wale Street
CAPE TOWN
8001

Bids sent via courier must be delivered during office hours 08:00 – 15:00. Bidders must ensure they keep proof of delivery in every instance.

6. BID OFFER VALIDITY PERIOD

Your bid offer is valid for a period of **3 months**, expiring on **15 February 2027**. The Purchaser reserves the right to request an extension to the bid's validity period. In such circumstances, only offers from those bidders accepting the extension will be considered.

7. BID OPENING AND BID EVALUATION PROCEDURES

- 7.1 The time and location for opening of the bid offers is:

Time: **11:00 on 13 November 2026**
Location: **WESTERN CAPE MOBILITY DEPARTMENT,**
27 Wale Street
CAPE TOWN
8001

Bids will be opened immediately after the closing date and time; however, **results will be published on eTender within 10 days from tender closing.**

- 7.2 Test for acceptability: Bids will not be acceptable if:

- the bid is not in full compliance with specifications,
- the bidder has not fully completed and signed where required,
- the complete bid document inclusive of all the returnable documents as listed on page 3 of this bid document has not been submitted,
- all the requirements for bid submissions stated in this document have not been adhered to, or
- the bidder has failed to clarify or submit any supporting documentation or supporting information for clarification within seven days of being requested to do so in writing.

- 7.3 Arithmetical errors: When bids are checked for arithmetic errors, corrections shall be made in the following manner:

- If a schedule of rates/prices apply and there is an error in the line item total price resulting from the product of the unit rate and the quantity, the unit rate shall govern and the line item total price shall be corrected;

- Where there is an error in the total of the prices either as a result of other corrections required by this checking process or in the bidder's addition of prices, the corrected total of the prices shall govern and the bidder will be requested in writing to revise the total of the prices to achieve a corrected bid offer. If the bidder does not confirm in writing agreement to the revision of the offer in accordance with the corrected revised total of the prices within 7 calendar days after receipt of the Purchaser's written request to do so, the bid will be rejected;
- If a schedule of rates apply and where there is a discrepancy between the amounts in figures and in words entered in the Bid Form, the amount corresponding to the correct total of the prices shall govern and the other corrected;
- If a schedule of rates apply and where there is a discrepancy between the amounts in the Bid Form and the total of the prices in the Price Schedule, the amount corresponding to the correct total of the prices shall govern and the other corrected;
- In the absence of a schedule of rates and where there is a discrepancy between the amounts in figures and in words entered in the Bid Form, the amount in figures shall govern.

7.4 The procedure for the evaluation of responsive bids is **Price and Preference**

6.4.1 Price will be scored using the Formula $P_s = 80(1 - ((P_i - P_{min})/P_{min}))$ where:

1. P_s is the number of points scored for comparative price of bid under consideration;
2. P_{min} is the comparative price of the lowest acceptable bid offer;
3. P_i is the comparative price of bid offer under consideration.

6.4.2 Preference will be scored as follows:

Up to 20 bid evaluation points will be awarded to bidders who complete the preferencing schedule and who are found to be eligible for the preference claimed. The maximum attainable combined score for price and preference is 80+20=100 points.

7.5 Bids will only be considered if all the requirements as stated in these terms and conditions and in the GCC and SCC are complied with. Specific emphasis is placed on the following criteria for responsiveness:

- (1) It is not compulsory for bidders to be registered on the WCSEB by date of tender closing. The appointed service provider will however be required to register on the Western Cape Supplier Evidence Bank (WCSEB) to ensure all compulsory information is obtained upon expiry or annual renewal during the contract period. For the tender process, a completed WCBD4 form (Returnable Schedule A4) must be included in this document to enable responsiveness;
- (2) the bidder is registered on the Central Supplier Database (CSD) and the bidder is shown to be tax compliant either via online CSD verification, or by attaching written proof by SARS of approved arrangements in terms of the Supplier's tax clearance by close of bid;
- (3) **the bidder submits this complete bid document from page 1 to page 86 inclusive, with all returnable schedules duly completed and priced as per the instructions pertaining to each schedule and section, and requirements stated in these conditions of bidding at the close of bid;**
- (4) neither the bidder nor any of its directors/members/partners is listed on the Register of Bid Defaulters in terms of the Prevention and Combating of Corrupt Activities Act (Act 12 of 2004) as a person prohibited from doing business with the public sector;
- (5) neither the bidder nor any of its directors/members/partners are listed on the National Treasury's database of suppliers or persons prohibited from doing business with the public sector;
- (6) the bidder has not:
 - abused the Purchaser's Supply Chain Management System, evidence of which can be clearly demonstrated by the Purchaser;
 - failed to complete any previous contract due to the Supplier's own fault for any organ of state within the last 2 years;
 - submitted more than one offer (including participation in joint venture/consortium arrangements with others);
- (7) the bidder has completed the Compulsory Enterprise Questionnaire, Declaration of Interests (WCBD 4) and there are no conflicts of interest which may impact on the bidder's ability to perform the contract in the best interests of the Purchaser or potentially compromise the bid process.

7.6 All bids are subject to a comprehensive risk assessment in terms of:

1. Financial viability and sustainability;
2. Evaluation and validation of the required information provided by the bidder in inter alia returnable schedules.

The Purchaser reserves the right to request, in writing, additional information from bidders to clarify their offer if deemed necessary for risk assessment purposes. Failure on the part of the bidder to provide the additional information within seven calendar days after receipt of such a request will disqualify the bid. Bid offers which present an unacceptable high risk to the Purchaser in terms of any of the risk assessment criteria, will be rejected.

Prior to bid award, an on-site inspection of the bidder's business and operations may be undertaken by officials of the Purchaser to make an assessment of the facilities and manufacturing capabilities of the bidder (if applicable), for verification purposes and completion of the overall risk assessment for this bid. Each party will be responsible for their own costs related to such on-site inspection. If the site inspection reveals any falsification or misrepresentation of information submitted by the bidder in the bid submission, the bid may be disqualified.

8. CANCELLATION OF BID

An organ of state may, prior to the award of the bid, cancel a bid if-

- (a) due to changed circumstances, there is no longer a need for the services, works or goods requested; or
- (b) funds are no longer available to cover the total envisaged expenditure; or
- (c) no acceptable bids are received, or
- (d) there is a material irregularity in the bid process.

The decision to cancel a bid invitation will be published in the same manner in which the original bid invitation was advertised.

WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

SCHEDULE A2: Compulsory Enterprise Questionnaire

Note: In the case of a consortium/joint venture, separate enterprise questionnaires as per this schedule in respect of each consortium/joint venture partner must be completed and submitted.

Section 1: Name of enterprise: Address of enterprise:																							
Section 2: VAT registration number, if any:																							
Section 3.1: CIDB registration number, if any: N/A	Section 3.2: CSD Registration Number: 																						
Section 4: Particulars of sole proprietors and partners in partnerships																							
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Name*</th> <th style="width: 33%;">Identity number*</th> <th style="width: 33%;">Personal income tax number*</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>			Name*	Identity number*	Personal income tax number*																		
Name*	Identity number*	Personal income tax number*																					
* Complete only if sole proprietor or partnership and append separate page if more than 6 partners																							
Section 5: Particulars of companies and close corporations Company registration number..... Close corporation number..... Tax reference number.....																							

Section 6: Record of service of the state

Indicate by marking the relevant boxes with a cross, if any sole proprietor, partner in a partnership or director, manager, principal shareholder or stakeholder in a company or close corporation is currently or has been within the last 12 months in the service of any of the following:

- | | |
|--|---|
| ☐ a member of any municipal council | ☐ an employee of any provincial department, national or provincial public entity or constitutional institution within the meaning of the Public Finance Management Act, 1999 (Act 1 of 1999) |
| ☐ a member of any provincial legislature | |
| ☐ a member of the National Assembly or the National Council of Province | ☐ a member of an accounting authority of any national or provincial public entity |
| ☐ a member of the board of directors of any municipal entity | ☐ an employee of Parliament or a provincial legislature |
| ☐ an official of any municipality or municipal entity | |

If any of the above boxes are marked, disclose the following:

Name of sole proprietor, partner, director, manager, principal shareholder or stakeholder	Name of institution, public office, board or organ of state and position held	Status of service (tick appropriate column)	
		current	Within last 12 months

Append separate page if not enough space

Section 7: Record of spouses, children and parents in the service of the state

Indicate by marking the relevant boxes with a cross, if any spouse, child or parent of a sole proprietor, partner in a partnership or director, manager, principal shareholder or stakeholder in a company or close corporation is currently or has been within the last 12 months been in the service of any of the following:

- | | |
|--|---|
| ☐ a member of any municipal council | ☐ an employee of any provincial department, national or provincial public entity or constitutional institution within the meaning of the Public Finance Management Act, 1999 (Act 1 of 1999) |
| ☐ a member of any provincial legislature | ☐ a member of an accounting authority of any national or provincial public entity |
| ☐ a member of the National Assembly or the National Council of Province | ☐ an employee of Parliament or a provincial legislature |
| ☐ a member of the board of directors of any municipal entity | |
| ☐ an official of any municipality or municipal entity | |

Name of spouse, child or parent	Name of institution, public office, board or organ of state and position held	Status of service (tick appropriate column)	
		current	Within last 12 months

Append separate page if not enough space

The undersigned, who warrants that he/she is duly authorised to do so on behalf of the enterprise:

- i) authorizes the *Client* to obtain a tax clearance certificate from the South African Revenue Services that my / our tax matters are in order;
- ii) confirms that the neither the name of the enterprise or the name of any partner, manager, director or other person, who wholly or partly exercises, or may exercise, control over the enterprise appears on the Register of Tender Defaulters established in terms of the Prevention and Combating of Corrupt Activities Act of 2004;
- iii) confirms that no partner, member, director or other person, who wholly or partly exercises, or may exercise, control over the enterprise appears, has within the last five years been convicted of fraud or corruption;
- iv) confirms that I / we are not associated, linked or involved with any other tendering entities submitting tender offers and have no other relationship with any of the tenderers or those responsible for compiling the scope of work that could cause or be interpreted as a conflict of interest;
- iv) confirms that the contents of this questionnaire are within my personal knowledge and are to the best of my belief both true and correct.

**AUTHORISED SIGNATURE OF BIDDER AS PER SCHEDULE A1 (BID FORM) OF THIS DOCUMENT
SERVES AS SIGNATURE FOR THIS SCHEDULE**

Number of additional pages appended by the bidder to this Schedule:(If nil, enter NIL).

WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

SCHEDULE A3: WCBD 6.1(a): PREFERENCE CERTIFICATE (80:20)

PREFERENCE POINTS CLAIM FORM IN TERMS OF THE PREFERENTIAL PROCUREMENT REGULATIONS 2022 AND IN TERMS OF THE WESTERN CAPE GOVERNMENT'S INTERIM STRATEGY AS IT RELATES TO PREFERENCE POINTS

This preference form must form part of all bids invited. It contains general information and serves as a claim form for preference points for Broad-Based Black Economic Empowerment (B-BBEE) Status Level of Contribution

NB: BEFORE COMPLETING THIS FORM, BIDDERS (TENDERERS) MUST STUDY THE GENERAL CONDITIONS, DEFINITIONS AND DIRECTIVES APPLICABLE IN RESPECT OF THE TENDER, PREFERENTIAL PROCUREMENT REGULATIONS, 2022 AND THE BROAD BASED BLACK ECONOMIC EMPOWERMENT ACT AND THE CODES OF GOOD PRACTICE

1. DEFINITIONS

- 1.1 **"acceptable tender"** means any tender which, in all respects, complies with the specifications and conditions of tender as set out in the tender document.
- 1.2 **"affidavit"** is a type of verified statement or showing, or in other words, it contains a verification, meaning it is under oath or penalty of perjury, and this serves as evidence to its veracity and is required for court proceedings.
- 1.3 **"all applicable taxes"** includes value-added tax, pay as you earn, income tax, unemployment insurance fund contributions and skills development levies;
- 1.4 **"B-BBEE"** means broad-based black economic empowerment as defined in section 1 of the Broad-Based Black Economic Empowerment Act;
- 1.5 **"B-BBEE status level of contributor"** means the B-BBEE status of an entity in terms of a code of good practice on black economic empowerment issued in terms of section 9(1) of the Broad-Based Black Economic Empowerment Act;
- 1.6 **"bid"** means a written offer on the official bid documents or invitation of price quotations and "tender" is the act of bidding /tendering;
- 1.7 **"Code of Good Practice"** means the generic codes or the sector codes as the case may be;
- 1.8 **"consortium or joint venture"** means an association of persons for the purpose of combining their expertise, property, capital, efforts, skill and knowledge in an activity for the execution of a contract;
- 1.9 **"contract"** means the agreement that results from the acceptance of a bid by an organ of state;
- 1.10 **"EME"** is an Exempted Micro Enterprise with an annual total revenue of R10 million or less.
- 1.11 **"Firm price"** means the price that is only subject to adjustments in accordance with the actual increase or decrease resulting from the change, imposition, or abolition of customs or excise duty and any other duty, levy, or tax, which, in terms of the law or regulation, is binding on the contractor and demonstrably has an influence on the price of any supplies, or the rendering costs of any service, for the execution of the contract;
- 1.12 **"Large Enterprise"** is any enterprise with an annual total revenue above R50 million;
- 1.13 **"non-firm prices"** means all prices other than "firm" prices;
- 1.14 **"person"** includes a juristic person;
- 1.15 **"price"** means an amount of money tendered for goods or services, and includes all applicable taxes less all unconditional discounts;
- 1.16 **"proof of B-BBEE status level contributor"** means-
 - (a) The B-BBEE status level certificate issued by an authorized body or person;

- (b) A sworn affidavit as prescribed in terms of the B-BBEE Codes of Good Practice; or
- (c) Any other requirement prescribed in terms of the Broad- Based Black Economic Empowerment Act.

- 1.17 **QSE** is a Qualifying Small Enterprise with an annual total revenue between R10 million and R50 million;
- 1.18 **"rand value"** means the total estimated value of a contract in Rand, calculated at the time of bid invitation, and includes all applicable taxes;
- 1.19 **"sub-contract"** means the primary contractor's assigning, leasing, making out work to, or employing, another person to support such primary contractor in the execution of part of a project in terms of the contract.
- 1.20 **"tender"** means a written offer in the form determined by an organ of state in response to an invitation to provide or services through price quotations, competitive tendering process or any other method envisaged in legislation;
- 1.21 **"tender for income-generating contracts"** means a written offer in the form determined by an organ of state in response to an invitation for the origination of income-generating contracts through any method envisaged in legislation that will result in a legal agreement between the organ of state and a third party that produces revenue for the organ of state, and includes, but is not limited to, leasing and disposal of assets and concession contracts, excluding direct sales and disposal of assets through public auctions;
- 1.22 **"the Act"** means the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000);
- 1.23 **"the Regulations"** means the Preferential Procurement Regulations, 2022;
- 1.24 **"total revenue"** bears the same meaning assigned to this expression in the Codes of Good Practice on Black Economic Empowerment, issued in terms of section 9(1) of the Broad-Based Black Economic Empowerment Act and promulgated in the *Government Gazette on 11 October 2013*;
- 1.25 **"trust"** means the arrangement through which the property of one person is made over or bequeathed to a trustee to administer such property for the benefit of another person; and
- 1.26 **"trustee"** means any person, including the founder of a trust, to whom property is bequeathed in order for such property to be administered for the benefit of another person.

2 GENERAL CONDITIONS

- 2.1 The following preference point systems are applicable to all bids:
- the 80/20 system for requirements with a Rand value of up to R50 000 000 (all applicable taxes included); and
 - the 90/10 system for requirements with a Rand value above R50 000 000 (all applicable taxes included).
- 2.2 Preference point system for this bid:
- The value of this bid is estimated **not to exceed R50 000 000** (all applicable taxes included) and therefore **the 80/20 preference point system shall be applicable.**
- 2.3 Preference points for this bid shall be awarded for:
- (a) Price; and
 - (b) B-BBEE Status Level of Contribution.
- 2.4 The maximum points for this bid are allocated as follows:

	POINTS
PRICE	80
B-BBEE STATUS LEVEL OF CONTRIBUTOR	20
Total points for Price and B-BBEE must not exceed	100

- 2.5 Failure on the part of a bidder to fill in, sign this form and submit in the circumstances prescribed in the Codes of Good Practice either a B-BBEE Verification Certificate issued by a Verification Agency accredited by the South African Accreditation System (SANAS) or an affidavit confirming annual total revenue and level of black ownership together with the bid or an affidavit issued by Companies Intellectual Property Commission, will be interpreted to mean that preference points for B-BBEE status level of contribution are not claimed.
- 2.6 The Department reserves the right to require of a bidder, either before a bid is adjudicated or at any time subsequently, to substantiate any claim in regard to preferences, in any manner required by the

Department.

3. ADJUDICATION USING A POINT SYSTEM

- 3.1 Subject to Section 2 (1) (f) of the Preferential Procurement Policy Framework Act, 2000, the **bidder obtaining the highest number of total points** will be awarded the contract.
- 3.2 A tenderer must submit proof of its B-BBEE status level of contributor in order to claim points for B-BBEE.
- 3.3 A tenderer failing to submit proof of B-BBEE status level of contributor or is a non-compliant contributor to B-BBEE will not be disqualified but will only score:
 - (a) points out of 80 for price; and
 - (b) 0 points out of 20 for B-BBEE
- 3.4 Points scored must be rounded off to the nearest 2 decimal places.
- 3.5 In the event that two or more bids have scored equal total points, the successful bid must be the one scoring the highest number of preference points for B-BBEE.
- 3.6 As per section 2 (1) (f) of the Preferential Procurement Policy Framework Act, 2000, the contract may be awarded to a bidder other than the one scoring the highest number of total points based on objective criteria in addition to those contemplated in paragraph (d) and (e) of the Act that justifies the award to another tenderer provided that it has been stipulated upfront in the tendering conditions.
- 3.7 Should two or more bids be equal in all respects; the award shall be decided by the drawing of lots.

4. FORMULAE FOR PROCUREMENT OF GOODS AND SERVICES

4.1 POINTS AWARDED FOR PRICE

4.1.1 THE 80/20 PREFERENCE POINT SYSTEM

A maximum of 80 points is allocated for price on the following basis:

$$P_s = 80 \left(1 - \frac{P_t - P_{\min}}{P_{\min}} \right)$$

Where

- P_s = Points scored for price of bid under consideration
 P_t = Price of tender under consideration
 $P_{\min}$ = Price of lowest acceptable tender

5. FORMULAE FOR DISPOSAL OR LEASING OF STATE ASSETS AND INCOME GENERATING PROCUREMENT

5.1 POINTS AWARDED FOR PRICE

A maximum of 80 points is allocated for price on the following basis:

$$P_s = 80 \left(1 + \frac{P_t - P_{\max}}{P_{\max}} \right)$$

Where

- P_s = Points scored for price of tender under consideration
 P_t = Price of tender under consideration
 $P_{\max}$ = Price of highest acceptable tender

6 POINTS AWARDED FOR B-BBEE STATUS LEVEL OF CONTRIBUTION

- 6.1 In terms of WCG interim strategy, preference points must be awarded to a bidder for attaining the B-BBEE status level of contribution in accordance with the table below:

B-BBEE Status Level of Contributor	Number of points (80/20 system)
1	20
2	18
3	14
4	12
5	8
6	6
7	4
8	2
Non-compliant contributor	0

- 6.2 An **EME** must submit a valid, originally certified affidavit confirming annual turnover and level of black ownership or an affidavit issued by Companies Intellectual Property Commission
- 6.3 A **QSE that is less than 51 per cent (50% or less) black owned** must be verified in terms of the QSE scorecard issued via Government Gazette and submit a valid, original or a legible certified copy of a B-BBEE Verification Certificate issued by SANAS.
- 6.4 A **QSE that is at least 51 per cent black owned (51% or higher)** must submit a valid, originally certified affidavit confirming turnover and level of black ownership as well as declare its empowering status or an affidavit issued by Companies Intellectual Property Commission.
- 6.5 A **large enterprise** must submit a valid, original or originally certified copy of a B-BBEE Verification Certificate issued by a verification agency accredited by SANAS.
- 6.6 A trust, consortium or joint venture, will qualify for points for their B-BBEE status level as a legal entity, provided that the entity submits their B-BBEE status level certificate.
- 6.7 A trust, consortium or joint venture (including unincorporated consortia and joint ventures) must submit a consolidated B-BBEE status level verification certificate for every separate tender.
- 6.6 Tertiary institutions and public entities will be required to submit their B-BBEE status level certificates in terms of the specialized scorecard contained in the B-BBEE Codes of Good Practice.

7 BID DECLARATION

- 7.1 Bidders who claim points in respect of B-BBEE Status Level of Contribution must complete the following:

8 B-BBEE STATUS LEVEL OF CONTRIBUTION CLAIMED IN TERMS OF PARAGRAPH 6

- 8.1 B-BBEE Status Level of Contribution..... = **(maximum of 20 points)**

(Points claimed in respect of paragraph 7.1 must be in accordance with the table reflected in paragraph 6.1 and must be substantiated by means of a B-BBEE certificate issued by a Verification Agency accredited by SANAS or an affidavit confirming annual total revenue and level of black ownership in terms of the relevant sector code applicable to the tender.

9 SUB-CONTRACTING

- 9.1 Will any portion of the contract be sub-contracted? **YES / NO** (delete which is not applicable)

- 9.1.1 If yes, indicate:

- (i) what percentage of the contract will be subcontracted?%
- (ii) the name of the sub-contractor?
- (iii) the B-BBEE status level of the sub-contractor?
- (iv) whether the sub-contractor is an EME or QSE? **YES / NO** (delete which is not applicable)

- 9.1.2 Sub-contracting relates to a **particular** contract and if sub-contracting is applicable, the bidder to state in their response to a particular RFQ that a portion of that contract will be sub-contracted.

10. DECLARATION WITH REGARD TO COMPANY/FIRM

10.1 Name of company/ entity:

10.2 VAT registration number:

10.3 Company Registration number:

10.4 TYPE OF COMPANY/ FIRM

- ☐ Partnership/ Joint Venture/ Consortium
- ☐ One-person business/ sole propriety
- ☐ Close corporation
- ☐ Public Company
- ☐ Personal Liability Company
- ☐ (Pty) Limited
- ☐ Non-Profit Company
- ☐ State Owned Company

[SELECT APPLICABLE ONE]

10.5 I/we, the undersigned, who is / are duly authorised to do so on behalf of the company/firm, certify that the points claimed, based on the B-BBEE status level of contribution indicated in paragraph 7 above, qualifies the company/ firm for the preference(s) shown and I/we acknowledge that:

- (a) The Western Cape Government reserves the right to audit the B-BBEE status claim submitted by the bidder.
- (b) As set out in Section 130 of the B-BBEE Act as amended, any misrepresentation constitutes a criminal offence. A person commits an offence if that person knowingly:
 - (i) misrepresents or attempts to misrepresent the B-BBEE status of an enterprise;
 - (ii) provides false information or misrepresents information to a B-BBEE Verification Professional in order to secure a particular B-BBEE status or any benefit associated with compliance to the B-BBEE Act;
 - (iii) provides false information or misrepresents information relevant to assessing the B-BBEE status of an enterprise to any organ of state or public entity; or
 - (iv) engages in a fronting practice.
- (c) If a B-BBEE verification professional or any procurement officer or other official of an organ of state or public entity becomes aware of the commission of, or any attempt to commit any offence referred to in paragraph 10.5 (a) above will be reported to an appropriate law enforcement agency for investigation.
- (d) Any person convicted of an offence by a court is liable in the case of contravention of 10.5 (b) to a fine or to imprisonment for a period not exceeding 10 years or to both a fine and such imprisonment or, if the convicted person is not a natural person to a fine not exceeding 10 per cent of its annual turnover.
- (e) The purchaser may, if it becomes aware that a bidder may have obtained its B-BBEE status level of contribution on a fraudulent basis, investigate the matter. Should the investigation warrant a restriction be imposed, this will be referred to the National Treasury for investigation, processing and imposing the restriction on the National Treasury's List of Restricted Suppliers. The bidder or contractor, its shareholders and directors, or only the shareholders and directors who acted on a fraudulent basis, may be restricted from obtaining business from any organ of state for a period not exceeding 10 years, after the audi alteram partem (hear the other side) rule has been applied.
- (f) The purchaser may, in addition to any other remedy it may have –
 - (i) disqualify the person from the bidding process;
 - (ii) recover costs, losses or damages it has incurred or suffered as a result of that person's conduct;
 - (iii) cancel the contract and claim any damages which it has suffered as a result of having to make

less favourable arrangements due to such cancellation; and

(iv) forward the matter for criminal prosecution.

(g) The information furnished is true and correct.

(h) The preference points claimed are in accordance with the General Conditions as indicated in paragraph 2 of this form.

AUTHORISED SIGNATURE OF BIDDER AS PER SCHEDULE A1 (BID FORM) OF THIS DOCUMENT SERVES AS SIGNATURE FOR THIS SCHEDULE
--

Number of additional pages appended by the bidder to this Schedule:(If nil, enter NIL).

WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

SCHEDULE A4: WCBD 4: DECLARATION OF INTERESTS, BIDDER'S PAST SUPPLY CHAIN MANAGEMENT PRACTICES AND INDEPENDENT BID DETERMINATION

DECLARATION OF INTERESTS, BIDDERS PAST SCM PRACTICES AND INDEPENDENT BID DETERMINATION

1. To give effect to the requirements of the Western Cape Provincial Treasury Instructions, 2019: Supply Chain Management (Goods and Services), Public Finance Management Act (PFMA) Supply Chain Management (SCM) Instruction No. 3 of 2021/2022 - SBD 4 Declaration of Interest, Section 4 (1)(b)(iii) of the Competition Act No. 89 of 1998 as amended together with its associated regulations, the Prevention and Combating of Corrupt Activities Act No 12 of 2004 and regulations pertaining to the tender defaulters register, Paragraph 16A9 of the National Treasury Regulations and/or any other applicable legislation.
2. Any person (natural or juristic) may make an offer or offers in terms of this invitation to bid. In line with the principles of transparency, accountability, impartiality, and ethics as enshrined in the Constitution of the Republic of South Africa and further expressed in various pieces of legislation, it is required for the bidder to make this declaration in respect of the details required hereunder.
3. All prospective bidders intending to do business with the Institution must be registered on the Central Supplier Database (CSD) by bid closing date.
4. It is advisable to register on the Western Cape Supplier Evidence Bank (WCSEB) to ensure that the compulsory schedules (included in this bid), i.e., WCBD4 and WCBD 6.1 and BBBEE certificate/affidavit are annually updated (before expiry) on the WCSEB.
5. The status of enterprises and persons listed on the National Treasury's Register for Tender Defaulters will be housed on the ePS. Institutions may not under any circumstances procure from enterprises and persons listed on the Database of Tender Defaulters.
6. The status of suppliers listed on the National Treasury's Database of Restricted Suppliers will be housed on the ePS; however, it remains incumbent on institutions to check the National Treasury Database of Restricted Suppliers before the conclusion of any procurement process. For suppliers listed as restricted, institutions must apply due diligence and risk assessment before deciding to proceed with procurement from any such supplier.

7. Definitions

"bid" means a bidder's response to an institution's invitation to participate in a procurement process which may include a bid, price quotation or proposal;

"Bid rigging (or collusive bidding)" occurs when businesses, that would otherwise be expected to compete, secretly conspire to raise prices or lower the quality of goods and / or services for purchasers who wish to acquire goods and/or services through a bidding process. Bid rigging is, therefore, an agreement between competitors;

"business interest" means -

- (a) a right or entitlement to share in profits, revenue or assets of an entity;
- (b) a real or personal right in property;
- (c) a right to remuneration or any other private gain or benefit, or
- (d) includes any interest contemplated in paragraphs (a), (b) or (c) acquired through an intermediary and any potential interest in terms of any of those paragraphs;

"Consortium or Joint Venture" means an association of persons for the purpose of combining their expertise, property, capital, efforts, skill and knowledge in an activity for the execution of a contract;

"Controlling interest" means, the power, by one person or a group of persons holding the majority of the equity of an enterprise, alternatively, the person/s having the deciding vote or power to influence or to direct the course and decisions of the enterprise;

“Corruption”- General offences of corruption are defined in the Combating of Corrupt Activities Act, 2004 (Act No 12 of 2004) as:

Any person who directly or indirectly -

- (a) accepts or agrees or offers to accept a gratification from any other person, whether for the benefit of himself or herself or for the benefit of another person; or
- (b) gives or agrees or offers to give to any other person any gratification, whether for the benefit of that other person or for the benefit of another person,

in order to act personally or by influencing another person so to act, in a manner—

- (i) that amounts to the-
 - (aa) illegal, dishonest, unauthorised, incomplete, or biased; or
 - (bb) misuse or selling of information or material acquired in the course of the exercise, carrying out or performance of any powers, duties or functions arising out of a constitutional, statutory, contractual or any other legal obligation;
- (ii) that amounts to-
 - (aa) the abuse of a position of authority;
 - (bb) a breach of trust; or
 - (cc) the violation of a legal duty or a set of rules,
- (iii) designed to achieve an unjustified result; or
- (iv) that amounts to any other unauthorised or improper inducement to do or not to do anything,

is guilty of the offence of corruption.

“CSD” means the Central Supplier Database maintained by National Treasury;

“employee”, in relation to –

- (a) a department, means a person contemplated in section 8 of the Public Service Act, 1994 but excludes a person appointed in terms of section 12A of that Act; and
- (b) a public entity, means a person employed by the public entity;

“entity” means any -

- (a) association of persons, whether or not incorporated or registered in terms of any law, including a company, corporation, trust, partnership, close corporation, joint venture or consortium; or
- (b) sole proprietorship;

“entity conducting business with the Institution” means an entity that contracts or applies or tenders for the sale, lease or supply of goods or services to the Province;

“Family member” means a person’s -

- (a) spouse; or
- (b) child, parent, brother, sister, whether such a relationship results from birth, marriage or adoption or some other legal arrangement (as the case may be);

“intermediary” means a person through whom an interest is acquired, and includes a representative or agent or any other person who has been granted authority to act on behalf of another person;

“Institution” means –

a provincial department or provincial public entity listed in Schedule 3C of the Act;

“Provincial Government Western Cape (PGWC)” means

- (a) the Institution of the Western Cape, and
- (b) a provincial public entity;

“RWOEE” means -

Remuneration Work Outside of the Employee’s Employment

“spouse” means a person's -

- (a) partner in marriage or civil union according to legislation;
 - (b) partner in a customary union according to indigenous law; or
 - (c) partner with whom he or she cohabits and who is publicly acknowledged by the person as his or her life partner or permanent companion.
8. Regulation 13(c) of the Public Service Regulations (PSR) 2016, effective 1 February 2017, prohibits any employee from conducting business with an organ of state, or holding a directorship in a public or private company doing business with an organ of state unless the employee is a director (in an official capacity) of a company listed in schedules 2 and 3 of the Public Finance Management Act.
- a) Therefore, by 31 January 2017 all employees who are conducting business with an organ of state should either have:
- i. resigned as an employee of the government institution or;
 - ii. cease conducting business with an organ of state or;
 - iii. resign as a director/ shareholder/ owner/ member of an entity that conducts business with an organ of state.
9. Any legal person, or their family members, may make an offer or offers in terms of this invitation to bid. In view of potential conflict of interest, in the event that the resulting bid, or part thereof, be awarded to family members of persons employed by an organ of state, it is required that the bidder or his/her authorised representative declare his/her position in relation to the evaluating/adjudicating authority where the bidder is employed by the Institution.
10. The bid of any bidder may be disregarded if that bidder or any of its directors have abused the institution's supply chain management system; committed fraud or any other improper conduct in relation to such system; or failed to perform on any previous contract.
11. Section 4 (1) (b) (iii) of the Competition Act No. 89 of 1998, as amended, prohibits an agreement between, or concerted practice by firms, or a decision by an association of firms, if it is between parties in a horizontal relationship and if it involves collusive bidding (or bid rigging). Collusive bidding is a *per se* prohibition meaning that it cannot be justified under any grounds.
12. Treasury Regulation 16A9 prescribes that accounting officers and accounting authorities must take all reasonable steps to prevent abuse of the supply chain management system and authorises accounting officers and accounting authorities to:
- a. disregard the bid of any bidder if that bidder, or any of its directors have abused the institution's supply chain management system and or committed fraud or any other improper conduct in relation to such system.
 - b. cancel a contract awarded to a supplier of goods and services if the supplier committed any corrupt or fraudulent act during the bidding process or the execution of that contract.
13. Communication between partners in a joint venture or consortium will not be construed as collusive bidding.
14. In addition and without prejudice to any other remedy provided to combat any restrictive practices related to bids and contracts, bids that are suspicious will be reported to the Competition Commission for investigation and possible imposition of administrative penalties in terms of section 59 of the Competition Act No 89 of 1998 and or may be reported to the National Prosecuting Authority (NPA) for criminal investigation and or may be restricted from conducting business with the public sector for a period not exceeding ten (10) years in terms of the Prevention and Combating of Corrupt Activities Act No 12 of 2004 or any other applicable legislation.

SECTION A: DETAILS OF THE ENTITY

A1. CSD Registration Number **MAAA.....**

A2 Name of the Entity

A3. Entity registration Number
(where applicable)

A4. Entity Type

A5. Tax Reference Number

Full details of directors, shareholder, member, partner, trustee, sole proprietor or any persons with a right or entitlement to share in profits, revenue or assets of an entity, of the entity should be disclosed in the Table A below.

TABLE A

FULL NAME	DESIGNATION <i>(Where a director is a shareholder, both should be confirmed.)</i>	IDENTITY NUMBER	PERSONAL TAX REFERENCE NO.	PERCENTAGE INTEREST IN THE ENTITY

(if not enough space, attach additional pages)

SECTION B: DECLARATION OF THE BIDDER'S INTEREST

The supply chain management system of an institution must, irrespective of the procurement process followed, prohibit any award to an employee of the state, who either individually or as a director of a public or private company or a member of a close corporation, seek to conduct business with the WCG, unless such employee is in an official capacity a director of a company listed in Schedule 2 or 3 of the PFMA as prescribed by the Public Service Regulation 13 (c).

Furthermore, an employee employed by an organ of state conducting remunerative work outside the public enterprise should first obtain the necessary approval (RWOPS), failure to submit proof of such authority, where applicable, may result in disciplinary action.

B1.	Are any persons listed in Table A identified on the CSD as employees of the Institution? (If yes, refer to Public Service Circular EIM 1/2016 to exercise the listed actions)	☐ NO	☐ YES
B2.	Are any employees of the entity also employees of an organ of state? (If yes complete Table B and attach their approved "RWOP")	☐ NO	☐ YES
B3.	Are any family members of the persons listed in Table A employees of an organ of state? (If yes complete Table B)	☐ NO	☐ YES

TABLE B

Details of persons connected with the bidder who are employees of the Institution as defined should be disclosed in Table B below.

FULL NAME OF EMPLOYEE	IDENTITY NUMBER	DEPARTMENT/ ENTITY OF EMPLOYMENT	DESIGNATION / RELATIONSHIP TO BIDDER**	INSTITUTION EMPLOYEE NO./PERSAL NO. (Indicate if not known)

(if not enough space, attach additional pages)

SECTION C: PERFORMANCE MANAGEMENT AND BIDDER'S PAST SUPPLY CHAIN MANAGEMENT PRACTICES

To enable the prospective bidder to provide evidence of past and current performance.

C1. Did the entity conduct business with an organ of state in the last twelve months?
(If yes complete Table C)

NO	YES
----	-----

C2.
TABLE C

Complete the below table to the maximum of the last 5 contracts.

NAME OF CONTRACTOR	PROVINCIAL DEPARTMENT OR PROVINCIAL ENTITY	TYPE OF SERVICES OR COMMODITY	CONTRACT / ORDER NUMBER	PERIOD OF CONTRACT	VALUE OF CONTRACT

(if not enough space, attach additional pages)

C3. Is the entity or its principals listed on the National Database as companies or persons prohibited from doing business with the public sector?

NO	YES
----	-----

C4. Is the entity or its principals listed on the National Treasury Register for Tender Defaulters in terms of section 29 of the Prevention and Combating of Corrupt Activities Act (No. 12 of 2004)?

NO	YES
----	-----

(To access this Register enter the National Treasury's website, www.treasury.gov.za, click on the icon "Register for Tender Defaulters" or submit your written request for a hard copy of the Register to facsimile number (012) 3265445.)

C5. If yes to C3 or C4, were you informed in writing about the listing on the database of restricted suppliers or Register for Tender Defaulters by National Treasury?

NO	YES	N/A
----	-----	-----

C6. Was the entity or persons listed in Table A convicted for fraud or corruption during the past five years in a court of law (including a court outside the Republic of South Africa)?

NO	YES
----	-----

C7 Was any contract between the bidder and any organ of state terminated during the past five years on account of failure to perform on or comply with the contract?

NO	YES
----	-----

SECTION D: DULY AUTHORISED REPRESENTATIVE TO DEPOSE TO AFFIDAVIT

See reference to authorised signature below.

AUTHORISED SIGNATURE OF TENDERER AND AFFIDAVIT AS PER SCHEDULE 1 (TENDER OFFER SIGNATURE AND AUTHORITY OF SIGNATORY) OF THIS DOCUMENT SERVES AS SIGNATURE AND AFFIDAVIT FOR THIS SCHEDULE

Number of additional pages appended by the tenderer to this Schedule:(If nil, enter NIL).

If you know of any corrupt, fraudulent or collusive actions in the Institution, please report it by calling the National Hotline 0800 701 701

This form must be completed annually. Should the information herein declared change in the course of the year or before the next renewal or in relation to any bid, quotation or contract, it is the entity's responsibility to advise the Institution in writing of the change in such details.

WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

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WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

General Conditions of Contract (GCC)

The General Conditions of Contract is the GCC document issued by the National Treasury, revision July 2010, which can be accessed at and downloaded from the following link:

<http://www.treasury.gov.za/divisions/ocpo/sc/GeneralConditions/General%20Conditions%20of%20Contract-%20Inclusion%20of%20par%2034%20CIBD.pdf>

Special Conditions of Contract (SCC)

The Special Conditions of Contract (SCC) which are applicable to this tender are contained in clauses SCC1 and SCC2, inclusive of all their respective sub-clauses, as stipulated hereunder. In the event of conflict or contradiction between the SCC and the General Conditions of Contract (GCC), the stipulations in the SCC shall prevail.

SCC1 General

SCC1.1 Additional definition of terms

In these Special Conditions of Contract all defined terms have capital initials and the following terms have the following meanings:

- (a) "supplier" and "service provider" as referred to in the GCC means the Supplier;
- (b) "purchaser" as referred to in the GCC means the Purchaser;
- (c) "Order" as referred to in the GCC means Purchase Order, which can also be referred to as a Work Order. The terms "Purchase Order" and "Work Order" can be used interchangeably.
- (d) "Service Level Agreement" (acronym "SLA") means this contract, comprising the totality of the GCC, SCC, Contract Data, pricing information, the Scope of the Goods and Services and any other documents or information indicated as forming part of the contract. The terms "SLA" and "contract" can be used interchangeably.
- (e) A "subcontractor" is a business entity external to the organisation of the Supplier, with which the Supplier engages to fulfil a part or all of the obligations in terms of this contract, on behalf of the Supplier.

SCC1.2 The Purchaser and the Supplier are the persons or entities **identified in the Contract Data, in Part 1 and 2 respectively**.

SCC1.3 The Contract Type defines the nature of this contracting arrangement and can be exclusively **one** of the following **as stated in the Contract Data**:

- (a) **Sole Contract**, which means a contract utilised to procure Goods and Services as a once-off, non-recurring delivery or pre-programmed multiple deliveries, or
- (b) **Term Contract**, which means the Supplier is appointed for a fixed term (called a Service Period) to provide Goods and Services over that period on an "as and when required" basis as instructed by means of a Purchase Order

SCC2 Special Conditions of Contract for providing the Goods and Services

SCC2.1 GENERAL

SCC2.1.1 Actions and good faith

The Purchaser and Supplier shall act as described in this contract, and the Purchaser and Supplier shall act in a spirit of mutual trust and co-operation.

SCC2.1.2 Additional defined terms for the Goods and Services

- (a) The Parties are the Purchaser and the Supplier.

- (b) Contract Data contains variables and information giving effect to or customising certain clauses in the SCC, and is in a section called "Contract Data" in this bid document.
- (c) The Scope of Goods and Services contains the information necessary to provide the Goods and Services under this contract, and is in a section called the "Scope of Goods and Services" in a location **as stated in the Contract Data** or as an instruction given in accordance with this contract.
- (d) The Supplier's Cost is the amount payable by the Supplier (excluding any recoverable tax by the Supplier) for people (labour), subcontractors, materials, supplies, services, charges, transport and equipment used. It is a requirement of this contract that Supplier's Cost is always substantiated with documentary proof to the satisfaction of the Purchaser. The Purchaser reserves the right to request more than one quotation for item/s comprising the Supplier's Cost.
- (e) A Defect is a part of the Goods and Services which is not in accordance with the Scope of Goods and Services.
- (f) The Prices are the amounts stated in the price column of the Price Schedule and are either lump sums or are calculated by multiplying the quantity by the rate, as applicable.
- (g) Contract Completion is when the Supplier has done all the work and delivered the Goods and/or Services as stated in the Scope of Goods and Services for the contract as a whole, including correction of Defects as required by this contract. Contract Completion only applies to Sole Contracts.
- (h) The Contract Completion Date is the date **as stated in the Contract Data** upon which Contract Completion is set to be achieved, subject to revision in accordance with this contract.
- (i) Order Completion is when the Supplier has done all the work and delivered the Goods and/or Services as stated in the Scope of Goods and Services for a Purchase Order, including correction of Defects as required by this contract. Order Completion only applies to Term Contracts.
- (j) An Order Completion Date is the date stipulated in a Purchase Order upon which Order Completion is set to be achieved, subject to revision in accordance with this contract.
- (k) The Contract Date is the date that this contract is signed by the Purchaser and a letter of acceptance has been sent before the validity period has expired.
- (l) The Starting Date is the date **stated in the Contract Data** on which this contract becomes operational.
- (m) The Service Period for a Term Contract is the period following the Starting Date **as stated in the Contract Data**, during which time this contract is in operation and after which the contract concludes/expires, unless extended in accordance with a provision for extension in this contract, or otherwise.

SCC2.1.3 Interpretation and the law

This contract is the entire agreement between the Parties.

SCC2.1.4 Communications

- (a) Any communication required by this contract will only have effect when it is received in writing at the last address notified by the recipient for receipt of communications. Email is an accepted form of written communication for this contract, but mobile phone text messaging in any form or format is not.
- (b) If this contract requires either Party to reply to a communication, they shall reply within **one week**.

SCC2.1.5 The Purchaser's authority and delegation

- (a) The Purchaser may give an instruction to the Supplier which changes the Scope of Goods and Services, in accordance with the stipulations for Change Events in this contract.

- (b) The Purchaser may instruct a change to the Contract Completion Date or Order Completion Date after consultation with the Supplier, in accordance with the stipulations for Change Events in this contract.
- (c) The Purchaser's acceptance of a communication from the Supplier does not change the Supplier's obligation to provide the Goods and Services in accordance with this contract.
- (d) The Purchaser may, after notifying the Supplier, delegate any of the Purchaser's actions and may cancel any delegation. Any reference to an action of the Purchaser in this contract also includes an action by the delegate.

SCC2.1.6 No gifts/tokens/invitations from the Supplier to Purchaser's officials/representatives

Although there are formal prescripts and mechanisms in place to regulate and record the receipt of small tokens/gifts/invitations from suppliers, contractors and service providers, officials of the Purchaser are actively discouraged from accepting any such gifts/tokens/invitations. In terms of this contract, the Supplier shall not offer any gift/token/invitation which carries any monetary benefit, irrespective of value, directly or indirectly, to any official or representative in the Purchaser's service, before, during or after completion of this contract.

SCC2.2 THE SUPPLIER'S MAIN RESPONSIBILITIES

SCC2.2.1 Providing the Goods and Services

- (a) The Supplier shall provide the Goods and Services in accordance with the Scope of Goods and Services.
- (b) If the contract allows the Supplier to make use of subcontractors **as stated in the Contract Data**, the Supplier shall remain responsible to provide the Goods and Services as if the Supplier did not subcontract and the contract applies as if the subcontractor's employees and resources were the Supplier's own employees and resources.
- (c) The Purchaser may, after having stated reasons, instruct the Supplier to remove an employee or a subcontractor from the contract. The Supplier shall then arrange that the employee or subcontractor will have no further connection with this contract within one day after the instruction.
- (d) The Supplier shall provide access for the Purchaser and others as notified by the Purchaser, to Goods stored and Services executed for this contract.
- (e) The Supplier shall obey all instructions given by the Purchaser and which are in accordance with this contract.
- (f) The Supplier shall obtain all permissions, permits and other things necessary from the appropriate institutions and sources before transporting Goods to the place of delivery or executing Services as stated in the Scope of Goods and Services or in a Purchase Order.
- (g) The Supplier shall act in accordance with all health and safety requirements stated in the Scope of Goods and Services.

SCC2.2.2 Purchase Orders (pursuant to GCC Clause 1.19)

- (a) During the Service Period the Purchaser may issue a proposed Purchase Order to the Supplier. The Supplier shall price each proposed Purchase Order using the rates and prices from the Price Schedule and shall submit it along with relevant delivery information to the Purchaser for evaluation and approval. Prices for items or work not included in the Price Schedule are evaluated as change events. The Purchaser may consult the Supplier about the contents of a Purchase Order before the Purchaser approves and issues it.
- (b) A Purchase Order includes the following:
 - A detailed description of the scope of Goods and Services to be provided in the Order;
 - A priced and totalled list of the items of Goods, Services or work in the Order;
 - The starting and completion dates for the Order, and

- The amount of penalties payable for late fulfilment or completion of the Order, if different from the provisions made in the GCC.
- (c) The Supplier shall not start executing a Purchase Order until the Purchaser has approved the priced Order and instructed the Supplier to execute the Order.
- (d) A Purchase Order shall not be issued after the end of the Service Period.
- (e) Pricing for items of Goods or Services required by the Purchase Order which are not included in the Price Schedule, are change events.

SCC2.3 TIME AND TIME RELATED MATTERS

SCC2.3.1 Starting, delivery, completion and the Service Period

The Supplier shall start work only from the Starting Date and shall deliver the Goods and provide the Services under this contract until the date of Contract Completion or until the later of the end of the Service Period and the date of the latest Order Completion, as applicable to the Contract Type.

SCC2.3.2 Instructions to stop providing the Goods and Services

The Purchaser may issue an instruction to the Supplier to stop or not to start the provision of the Goods and Services, and may later instruct the Supplier to start or re-start it.

SCC2.3.3 The programme

The Supplier shall submit programmes where applicable for the provision of the Goods and Services to the Purchaser in accordance with the provisions in the Scope of Goods and Services.

SCC2.3.4 Non-working days

Non-working days **stated in the Contract Data** are added to delays to the Contract Completion Date or Order Completion Date due to change events.

SCC2.3.5 Extension of the Service Period

The Purchaser reserves the option to extend the Service Period for a Term Contract. The Service Period is extended if extension is notified by the Purchaser to the Supplier before or on the last day of the current Service Period, and the period of extension of the Service Period does not exceed the allowed maximum **stated in the Contract Data**.

SCC2.3.6 Continuation of the Service at contract expiry (Term contracts only)

- (a) The Purchaser reserves the right to embark upon a procurement process before the end of the Service Period, to succeed and replace this contract for continuation of the Service.
- (b) The Purchaser reserves the right to instruct the Supplier upon contract expiry to continue the Service uninterrupted on a month-to-month basis under this contract, in order to:
 - enable conclusion of the procurement process and implementation of the new contract if required; and
 - enable a sufficient period of time for transition of the Service to a new service provider, if required.
- (c) The month-to-month service shall continue until its conclusion is notified at least one month in advance by the Purchaser to the Supplier.

SCC2.3.7 Clauses surviving expiry/termination of this contract – the Endumeni approach

The “Endumeni approach” refers to the interpretative method adopted by the Supreme Court of Appeal of South Africa in *Natal Joint Municipal Pension Fund v Endumeni Municipality* 2012 (4) SA 593 (SCA). While the case did not deal specifically with survival clauses, the principles it established are directly applicable to how survival clauses are interpreted. The Endumeni approach principles are followed for survival clauses in this contract.

The Parties agree that the clauses **stated in the Contract Data** shall survive expiry or termination of this contract.

SCC2.4 QUALITY: TESTING, DEFECTS AND INSPECTIONS (Supplementary to GCC Clause 8)

SCC2.4.1 Tests, inspections and notification of Defects

The Purchaser and Supplier shall carry out tests and inspections as required by the Scope of Goods and Services. If a test reveals that any Goods or Services have a Defect, the Supplier shall correct the Defect and the test shall be repeated to prove the Defect correction. The Purchaser may notify a Defect at any time before the later of any of the following, as applicable to each Contract Type: (a) the date of Contract Completion, (b) the date of the latest Order Completion or (c) the end of a warranty period associated with Contract Completion or Order Completion.

SCC2.4.2 Correction of Defects

- (a) The Supplier shall correct a Defect when the Supplier becomes aware of it, irrespective of whether the Purchaser notifies him of it or not.
- (b) The Supplier shall correct a notified Defect within the period for correcting Defects **stated in the Contract Data**. This period begins when the Purchaser has arranged the necessary access and other things required for the Supplier to correct the Defect.

SCC2.4.3 Acceptance of Defects

The Parties may each propose to the other that the Scope of Goods and Services should be changed so that a Defect does not have to be corrected. If the Parties are both prepared to consider the proposal, the Supplier shall submit a quotation for reduced prices and an earlier Contract Completion Date or Order Completion Date to the Purchaser for approval. If the Purchaser approves the quotation, the Purchaser shall give an instruction to change the Scope of Goods and Services, the prices and the Contract Completion Date or Order Completion Date accordingly.

SCC2.4.4 Uncorrected Defects

If the Supplier has not corrected a notified Defect within the time stipulated by this contract, the Purchaser shall have the right (without prejudice to any other claims which the Purchaser may have against the Supplier under the contract) to assess the cost of having the Defect corrected by others and the Supplier shall pay for this cost.

SCC2.5 PAYMENT (As referred from GCC Clause 16)

SCC2.5.1 The Supplier's pricing for this contract is in the location **stated in the Contract Data.**

SCC2.5.2 Calculation of the amount payable

- (a) The Supplier shall calculate the amount payable and submit a tax invoice to the Purchaser for payment of the change in the amount payable since the previous payment. The Supplier's invoice for payment shall include details of how the amount payable has been assessed and calculated, and the Supplier shall provide record of cumulative payments during this contract with each invoice submitted for payment.
- (b) The amount payable includes:
 - the price for each lump sum item in the Price Schedule which the Supplier has completed,
 - where a quantity is stated for an item for which a rate is applied in the Price Schedule, the amount calculated by multiplying the rate by the quantity that the Supplier has completed,
 - any other amounts payable to the Supplier,
 - less any amounts retained from, or payable by, the Supplier.
- (c) For a Sole Contract, penalties as stated in the Contract Data for late Contract Completion shall be payable from the Contract Completion Date as stated in the Contract Data (subject to revision in accordance with the contract), to the date that Contract Completion is achieved. For a Term Contract, penalties

stated in a Purchase Order shall be payable from the Order Completion Date as stipulated in the Purchase Order (subject to revision in accordance with the contract), to the date that Order Completion is achieved.

SCC2.5.3 Payment

- (a) The Supplier shall prepare a tax invoice for the exact amount claimed. The Supplier shall submit the tax invoice and any relevant corresponding documentation to the Purchaser for payment.
- (b) The Purchaser shall assess the Supplier's tax invoice inclusive of all required supporting documentation within one week of receipt thereof. Incomplete and incorrect payment submissions are not processed for payment and the Supplier shall be notified to correct the payment submission within one week. Payment shall be made within thirty calendar days of receipt of a complete and correct Supplier's payment submission.
- (c) The following information **MUST** be referenced on all invoices submitted to the Purchaser for payment. Omitting any of these details shall be deemed as an incorrect invoice:
 - Purchaser's (Department) name and address.
 - Tender/contract number.
 - If applicable, the project title/description.
 - If applicable, Purchase Order number.

SCC2.5.4 Price adjustment for inflation (as referred from GCC Clause 17)

- (a) The application or not of Price adjustment for inflation for this contract is **as stated in the Contract Data**.

- (b) Statutory price increases

Statutory price increases as well as exemptions and constraints applicable to price adjustment for this contract are **as stated in the Contract Data**.

- (c) Price adjustment factor (PAF)

- On each anniversary of the Contract Date, the Purchaser shall calculate a price adjustment factor equal to $(L - B) / B$, where L is the last published value of the index and B is the last value of the index published before the Contract Date. The index is the CPI ("Consumer Price Index: Index numbers and year on year rates", as published in the Statistical News Release, P0141 Table B) prepared by Statistics South Africa. (www.statssa.gov.za) The price adjustment factor is applied prior to adding VAT.
- If an index is changed after it has been used in calculating a price adjustment factor, the calculation shall be repeated and a correction included in the next calculation of the amount due.
- The price adjustment factor calculated at the end of the Service Period of this contract (as amended in accordance with the contract) is used for calculating price adjustment after this date.

- (d) Price adjustment

For the rates and lump sums in the Price Schedule, each amount payable after the first anniversary shall include an amount for price adjustment which is calculated as follows:

- the sum of the change in the rates and lump sums included in the amount payable since the last assessment, multiplied by the price adjustment factor calculated at the last anniversary before the assessment,
- plus the amount for price adjustment included in the previous amount payable.

- (e) Change events

The Supplier's Cost for change events is assessed using the Supplier's Cost current at the time of assessing the change event adjusted to the Contract Date by dividing by $(1 + \text{PAF})$, where PAF is the price adjustment factor calculated at the last anniversary.

SCC2.5.5 Foreign exchange price fluctuations (as referred from GCC Clause 17)

Where pricing of Goods and/or Services are identified in the Scope of Goods and Services or in the Pricing Data as subject to fluctuations in a foreign currency exchange rate ("forex"), price adjustment shall be made as follows:

(a) Forex price adjustment factor

When preparing a payment claim for Goods and/or Services subject to forex fluctuations, the Supplier shall calculate an exchange rate adjustment factor equal to (X / B) , where X is the actual currency exchange rate/s applied at the time of the international purchase, and B is the base currency exchange rate at the opening of currency trade markets in South Africa on the day of tender closing for this contract. The forex price adjustment factor is applied prior to adding VAT.

(b) Forex price adjustment

- For the rates and lump sums in the Price Schedule subject to forex fluctuations, each amount payable shall be calculated by multiplying the amount by the forex price adjustment factor.
- Forex price adjustment and price adjustment for inflation shall always be mutually exclusive. Rates and lump sums in the Price Schedule which are subject to forex fluctuations shall never be subject to price escalation for inflation.

SCC2.5.7 Payment by the Supplier of its subcontractors and suppliers

The Supplier shall pay a subcontractor or supplier for all subcontracted work or goods and services rendered to the Supplier which in terms of this contract have been certified and paid to the Supplier. The Supplier shall pay a subcontractor or supplier within 30 days of receipt of payment from the Purchaser or in accordance with the terms as stipulated in writing in a subcontracting or supply agreement, whichever is the earlier.

SCC2.6 CHANGE EVENTS

SCC2.6.1 Change events

Change events are events which have implications of cost and/or time and/or variation of the Goods and Services which are not made provision for by the stipulations in the Scope of Goods and Services or elsewhere in this contract. Change events do not require a contract amendment procedure as contemplated in GCC Clause 18, but are instead governed as stated in the clauses contained in SCC2.6. The following are change events:

- (1) The Purchaser instructs a change in the Scope of Goods and Services, unless the change is effected to make a Defect acceptable. Any change to the Scope of Goods and Services shall be limited to include only items logically related to, or associated with, those of the original Scope of Goods and Services contemplated by, and included in, this contract.
- (2) The Purchaser instructs a change to the Contract Completion Date or an Order Completion Date.
- (3) The Purchaser does not allow access to its premises or does not provide the services and things necessary which the Purchaser is to provide to the Supplier as stated in this contract.
- (4) The Purchaser gives an instruction to stop or not to start the provision of the Goods and/or Services.
- (5) The Purchaser changes a decision which the Purchaser has previously communicated to the Supplier, which results in cost and/or time impacts on the provision of the Goods and/or Services.
- (6) The Purchaser notifies a correction to an assumption which the Purchaser has stated about a change event which results in cost and/or time impacts on the change event.
- (7) An event which stops the Supplier from providing the Goods and Services by the Contract Completion Date or by the Order Completion Date and which

neither Party could prevent, and deemed at the time of quotation to have such a small chance of occurring that it would have been unreasonable to have allowed for it.

- (8) A difference between the final quantity of any item of Goods and/or Services completed, and the quantity stated for that item in the contract or in a Purchase Order.
- (9) A loss or damage to Goods and Services completed which is not the fault or responsibility of the Supplier or could not have been prevented by any reasonable action of the Supplier.
- (10) An item of Goods or Services required which is not included in the Price Schedule.

SCC2.6.2 Notification of change events

- (a) The Supplier shall give notification to the Purchaser of an event which the Supplier believes has happened or which the Supplier believes will happen as a change event, unless the Purchaser has already notified the event to the Supplier. If the Supplier does not notify the change event within four weeks of becoming aware of it, the Supplier will forfeit any change in the prices and changes to the Contract Completion Date or an Order Completion Date, unless the event arises from an instruction by the Purchaser. The Supplier shall include a quotation for the change event at the time of notification, failure of which shall render the notification by the Supplier null and void. Change events notified by the Purchaser implicitly include an instruction to the Supplier to submit a quotation.
- (b) If the Purchaser decides that an event notified by the Supplier is as result of a fault of the Supplier, or has not happened and is not expected to happen, or has no effect on the Supplier's Cost and/or completion time or is not one of the change events stated in this contract, the Purchaser shall notify the Supplier of the decision that the prices, and the Contract Completion Date or Order Completion Date are not to be changed.
- (c) Change events cannot be notified after the date of Contract Completion stated for the contract. For a Purchase Order, change events cannot be notified after the date of Order Completion stated in the Purchase Order.

SCC2.6.3 Quotations for change events

- (a) Quotations for change events notified/instructed by the Purchaser shall be submitted by the Supplier to the Purchaser within one week after such notification/instruction.
- (b) A quotation for a change event comprises two distinct components: (1) proposed changes to the prices or rates, and (2) any delay in stipulated completion times for providing the Goods and/or Services. The Supplier shall include details of the assessment and calculations with each quotation.
- (c) The Purchaser shall reply within one week of receipt of the Supplier's quotation submission. The Purchaser's reply is either approval of the quotation or a notification that the Purchaser does not agree with the quotation (no default if no reply is given).
- (d) If the Purchaser does not agree with the quotation, the Supplier may submit a revised quotation within one week of receipt of the Purchaser's reply. If no revised quotation is received or if the Purchaser does not agree with the revised quotation, the Purchaser may perform an own evaluation and shall notify the Supplier of it.

SCC2.6.4 Evaluation/assessment of change events

- (a) If a change event only affects the quantities of Goods and/or Services in the Price Schedule, the changes to the prices are calculated by multiplying the changed quantities by the appropriate rates in the Pricing Schedule.
- (b) For all other change events the changes to the prices are calculated based on the Supplier's Cost, forecasted if not already incurred or actual if already incurred. The Supplier's Cost is broken down and shown separately for labour (people), materials, equipment used, subcontracted work and transport,

excluding any overheads and profit. The mark-up percentage for overheads and profit **as stated in the Contract Data** is applied to the calculated effect of the event, excluding any taxes such as Value added Tax (VAT) and taxes for import, export and customs clearance.

- (c) The effects of change events on the Supplier's Cost are calculated at open market or competitively tendered prices where all recoverable discounts, rebates and taxes have been deducted. The cost of events that the Supplier is required to be insured for by this contract as well as any costs paid to the Supplier by an insurer for the event are deducted from the Supplier's Cost.
- (d) The delay to the Contract Completion Date or an Order Completion Date is calculated as the length of time that the applicable Completion Date is forecasted to be delayed by the change event.
- (e) Prices and rates for work not included in the Price Schedule and approved by the Purchaser are added to the Price Schedule as lump sums or rates, as appropriate, and may be used from there on forward for pricing subsequent Purchase Orders.

SCC2.6.5 Cost of preparation of quotations for change events

All costs associated with the preparation of quotations for change events for this contract are the Supplier's risk and are not reimbursable by the Purchaser.

SCC2.7 TITLE, AND THE USE OF EQUIPMENT AND OTHER THINGS

SCC2.7.1 The Purchaser's title to Goods

Irrespective of the type of title the Supplier has to any Goods delivered as specified in the Scope of Goods and Services, title shall pass to the Purchaser upon delivery.

SCC2.7.2 Intellectual property rights

- (a) The ownership of and all rights in and to intellectual property owned by either Party prior to the commencement of this contract shall be and remain vested with the Party who as at the commencement of this contract is the owner thereof.
- (b) The Supplier shall have no claim or be entitled to any copyright or other intellectual property that arises as deliverables or otherwise out of the execution of this contract, ownership of which shall at all times vest in the Purchaser. The Supplier may not reproduce or use the copyright or any intellectual property unless with the prior written permission of the Purchaser.
- (c) The Supplier hereby warrants that it either owns or obtained the right to use all intellectual property in all material used by it in the course of providing the Goods and/or Services in terms of this contract.
- (d) The Supplier hereby indemnifies the Purchaser from and against any claim that any material used by it, in the course of providing the Goods and/or Services in terms of this contract, infringes any third party's intellectual property rights.

SCC2.7.3 The Parties' use of equipment and other things

- (a) The Supplier has the right to use equipment and other things provided by the Purchaser only to provide the Goods and Services.
- (b) The Supplier shall return to the Purchaser all equipment and other surplus things provided by the Purchaser, provide items of equipment and provide the information and other things for the Purchaser's use as stated in the Scope of Goods and Services, for a Sole Contract before the date of Contract Completion and for a Term Contract or Framework Contract before the earlier of the date of Order Completion and the end of the Service Period, as applicable.

SCC2.7.4 Keeping a site attendance register

If the Supplier operates a site on the Purchaser's premises as part of providing the Goods and Services, the Supplier shall keep a site attendance register detailing the identity of, sign-in and sign-out by its employees and visitors to the site or location

where the Goods and Services are provided, details of which shall be made available to the Purchaser upon request.

SCC2.8 RISK, INDEMNITY, AND INSURANCE

SCC2.8.1 Purchaser's risks

The following are Purchaser's risks:

- (a) Claims, proceedings, compensation and costs payable which are due to negligence, breach of statutory duty or interference with any legal right by the Purchaser or any person employed by the Purchaser (with the exception of the Supplier), or a fault of the Purchaser.
- (b) Loss of or damage to the Goods and/or Services after delivery/completion except loss or damage occurring before the date of Contract Completion or the later of the end of the Service Period and the latest date for Order Completion as applicable, which is due to (1) a Defect which existed at delivery or completion, or (2) an event which is not a Purchaser's risk or (3) activities of the Supplier after delivery/completion.
- (c) Loss of or damage to the Goods and Services retained by the Purchaser after delivery/completion upon contract termination except loss or damage due to the activities of the Supplier after delivery/completion following the termination.

SCC2.8.2 Supplier's risks

For the duration of the contract until the later of Contract Completion, end of Service Period or last Order Completion, all risks which are not stated in this contract as carried by the Purchaser shall be carried by the Supplier.

SCC2.8.3 Insurance cover and insurance policies (as referred from GCC Clause 11.1)

- (a) The Supplier shall provide insurance cover against loss of or damage to the Goods and Services, materials, equipment and against any other risks carried by the Supplier from the Starting Date until the later of Contract Completion, end of Service Period or last Order Completion date for the amount deemed sufficient by the Supplier to cover the total of the Supplier's risk or for the minimum amount of cover **stated in the Contract Data**.
- (b) Insurance cover shall include a Coupon Policy for Special Risks Insurance issued by the South African Special Risks Insurance Association (SASRIA).
- (c) When requested by the Purchaser, the Supplier shall provide certificate/s from its insurer or broker confirming that the insurances required by this contract are in force.

SCC2.9 MEDIATION PROCEEDINGS, TERMINATION AND CANCELLATION OF PURCHASE ORDERS

SCC2.9.1 Mediation proceedings (as referred from GCC Clause 27.4)

If any dispute has not been resolved by negotiation, the Parties shall submit the dispute to mediation administered by the Arbitration Foundation of Southern Africa (AFSA) (Cape Region), (<http://www.arbitration.co.za>, Tel +27 21 426 5006), upon the terms set by the AFSA Secretariat. Mediation shall be conducted in Cape Town in the governing language of this contract, which is English.

SCC2.9.2 Termination for reasons other than Supplier's default or insolvency (GCC Clauses 23 and 26)

If either Party wishes to terminate the Supplier's obligation to supply the Goods and Services in terms of this contract, he notifies the intention to terminate together with a valid reason for terminating to the other Party. Unless the Parties can agree otherwise, termination is effected by the Purchaser issuing a termination certificate to the Supplier if the reason complies with this contract.

(a) Additional reasons for termination

The following are the only valid reasons for termination of this contract, in addition to the reasons of Supplier's default or insolvency as contemplated in GCC Clauses 23 and 26:

- (i) The Supplier may terminate if the Purchaser has not made a payment within 12 weeks of receipt of a complete and correct payment submission from the Supplier;
- (ii) The Purchaser may terminate at its discretion.

(b) Procedures on termination

- (i) On termination, the Supplier shall return to the Purchaser any equipment and surplus things provided by the Purchaser, and hand over any items ordered and paid for by the Purchaser.

(c) Payment on termination

The amount payable on termination includes the following:

- (i) The amount payable assessed as for normal payments,
- (ii) the Supplier's Cost associated with cancelling of items ordered by the Supplier, where applicable,
- (iii) The total of the Prices of any items ordered by the Supplier which cannot be resold or used elsewhere and of which the Supplier has to accept delivery.

SCC2.9.3 Cancellation of Purchase Orders (Term Contract only)

The Purchaser may cancel a Purchase Order at its sole discretion.

(a) Procedures on cancellation of a Purchase Order

- (i) On cancellation of a Purchase Order, the Supplier shall return to the Purchaser any equipment and surplus things provided by the Purchaser, and hand over any items ordered and paid for by the Purchaser in terms of the Purchase Order.

(b) Payment on cancellation of a Purchase Order

The amount payable on cancellation of a Purchase Order shall be limited to the following:

- (i) The amount payable assessed as for normal payments under the Purchase Order,
- (ii) the Supplier's Cost associated with cancelling of items ordered by the Supplier where applicable, and
- (iii) The total of the Prices of any items ordered by the Supplier which cannot be resold or used elsewhere and of which the Supplier has to accept delivery.

WESTERN CAPE GOVERNMENT**MOBILITY DEPARTMENT****GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT****WCBD7.1: Contract Form****SCHEDULE B1: Contract Form: Purchase of Goods and Services****Part 1 (to be filled in by the Supplier ONLY UPON AWARD OF THE CONTRACT)**

The Purchaser, identified in the Part 2 signature block, has solicited offers to enter into a contract for the procurement of: **Bid No: MT04/2026: GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT**

The bidder, identified in the Part 1 signature block, hereby agrees to supply all or any of the goods and services described in the attached bidding documents to the Purchaser in accordance with the requirements and specifications stipulated in the bid documents at the price/s quoted. The offer/s remain binding upon the bidder and open for acceptance by the Purchaser during the validity period indicated and calculated from the closing time of bid.

The bidder confirms that he has satisfied himself as to the correctness and validity of this bid; that the price(s) and rate(s) quoted cover all the goods and/or works specified in the bidding documents; that the price(s) and rate(s) cover all the obligations and accepts that any mistakes regarding price(s) and rate(s) and calculations will be at own risk. The bidder further declares that he has no participation in any collusive practices with any bidder or any other person regarding this or any other bid.

By the representative of the bidder, deemed to be duly authorised signing this part of this Contract Form, the bidder offers to perform all of the obligations and liabilities of the Supplier under the contract including compliance with all its terms and conditions according to their true intent and meaning for an amount to be determined in accordance with this contract.

This offer may be accepted by the Purchaser by signing Part 2 of this Contract Form and returning one copy of this document to the bidder before the end of the period of validity stated in the document, whereupon the bidder becomes the party named as the Supplier in this contract.

For the bidder:

**AUTHORISED SIGNATURE OF BIDDER AS PER
SCHEDULE A1 (BID FORM) OF THIS DOCUMENT
SERVES AS SIGNATURE FOR THIS CONTRACT FORM**

Bidder MUST complete the following:

CSD* Reg No.....

B-BBEE Status Level.....

*Central Supplier database

Name of organisation **as per Schedule A1**

Name and capacity of signatory **as per Schedule A1**

Address of organisation **as per Schedule A1**

Part 2 (to be filled in by the Purchaser)

By signing this part of this Contract Form, the Purchaser identified below accepts the bidder's offer. In consideration thereof, the Purchaser shall pay the service provider the amount due in accordance with this contract. Acceptance of the bidder's offer shall form an Agreement between the Purchaser and the bidder upon the terms and conditions contained in this Agreement and in the contract that is the subject of this Agreement.

Deviations from and amendments to the documents listed in the document and any addenda thereto as listed in the returnable schedules as well as any changes to the terms of the offer agreed by the bidder and the Purchaser during this process of offer and acceptance, are contained in the Schedule of Deviations included and forming part of this Agreement. No amendments to or deviations from said documents are valid unless contained in this schedule.

The bidder shall arrange for the delivery of any bonds, guarantees, proof of insurance and any other documentation to be provided in terms of this contract. Failure to fulfil any of these obligations in accordance with the terms stipulated shall constitute a repudiation of this Agreement.

This Agreement comes into effect on the Starting Date as stated in the Contract Data.

For the Purchaser: **WESTERN CAPE GOVERNMENT**
GOVERNMENT MOTOR TRANSPORT (GMT)
 SCM: Tender Office
 27 Wale Street
 CAPE TOWN
 8001

SIGNATURE OF PURCHASER

Name:

Capacity:

Name and signature of witness:

.....

Date:

Schedule of Deviations

(Append separate page if not enough space)

1 Subject:

Details:

.....

.....

2 Subject:

Details:

.....

.....

3 Subject:

Details:

.....

.....

4 Subject:

Details:

.....

.....

5 Subject:

Details:

.....

.....

By the duly authorized representatives signing this Agreement, the Purchaser and the bidder agree to and accept the foregoing schedule of deviations as the only deviations from and amendments to the documents listed in the GCC and SCC and addenda thereto as listed in the bid schedules, as well as any confirmation, clarification or changes to the terms of the offer agreed by the bidder and the Purchaser during this process of offer and acceptance.

It is expressly agreed that no other matter whether in writing, oral communication or implied during the period between the issue of the tender documents and the receipt by the bidder of a completed signed copy of this Agreement shall have any meaning or effect in the contract between the Parties arising from this Agreement.

For the Bidder:

AUTHORISED SIGNATURE OF BIDDER (Only required if the Schedule of Deviations contains entries)

Name:

Capacity:

Name and signature of witness:

.....

Date:

For the Purchaser:

WESTERN CAPE GOVERNMENT
GOVERNMENT MOTOR TRANSPORT (GMT)
 SCM: Tender Office
 27 Wale Street
 CAPE TOWN
 8001

SIGNATURE OF Purchaser (Only required if the Schedule of Deviations contains entries)

Name:

Capacity:

Name and signature of witness:

.....

Date:

Number of additional pages appended by the bidder to this schedule: (If nil, enter NIL).

WESTERN CAPE GOVERNMENT**MOBILITY DEPARTMENT****GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT****Contract Data****Contract Data Part One****Data provided by the Purchaser**

SCC Clause	Contract Data
SCC1.2	The Purchaser is GOVERNMENT MOTOR TRANSPORT (GMT)
SCC1.3	The Contract Type is Term Short Contract .
SCC2.1.2 (c)	The Scope of Goods and Services is in the section called "PART D: Scope of Goods and Services" in this document.
SCC2.1.2 (l)	The Starting Date is 1 April 2027 .
SCC2.1.2 (m)	The Service Period is a period of 36 months following the Starting Date (applicable to Term Contracts and Framework Contracts only).
SCC2.2.1(b)	The use of subcontractors to execute the service for this contract is not allowed.
SCC2.3.4	There are no non-working days when assessing delays to the Contract Completion Date or an Order Completion Date due to change events. The full period of the annual holiday break of approximately 4 weeks in December/January for the contract duration is INCLUDED in the Contract Completion Date or an Order Completion Date and will NOT be added to any other delays due to change events, unless otherwise stated in a Purchase Order.
SCC2.3.5	The allowed maximum period of extension of the Service Period for this contract is 36 months .
SCC2.3.7	The clauses surviving expiry/termination of this contract are: • GCC5: Use of contract documents and information (confidentiality); • GCC6: Patent rights; • GCC15: Warranty; • GCC16: Payment; • GCC27: Settlement of disputes; • GCC28: Limitation of liability; • SCC2.3.6: Continuation of the Service at contract expiry; • SCC2.7.2: Intellectual property rights.

SCC Clause	Contract Data
SCC2.4.2 (b)	The period for correcting Defects for this contract will be in accordance with an instruction given by the Purchaser at the time.
SCC2.5.2 (c)	The penalties payable for late delivery of the Goods and Services shall be as stated in the Purchase Order.
SCC2.5.4 (a)	Prices and rates for this contract shall remain fixed for the first 12 months of this contract and shall be subject to price adjustment for inflation thereafter.
SCC2.5.4 (b)	Consumables or goods subject to statutory price fluctuations are to be adjusted in terms of their statutory prices.
SCC2.8.3 (a)	The minimum amount of insurance cover required for this contract is R1 000 000 (one million rand)

WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

Contract Data

Contract Data Part Two

SCHEDULE B2: Data provided by the Supplier

SCC Clause	Contract Data														
SCC2.1.2 (a)	The name and address of the Supplier is <table border="1"> <tr> <td>Name:</td><td></td></tr> <tr> <td>Address Line 1</td><td></td></tr> <tr> <td>Address Line 2</td><td></td></tr> <tr> <td>Address Line 3</td><td></td></tr> <tr> <td>Postal Code:</td><td></td></tr> <tr> <td>Contact no:</td><td></td></tr> <tr> <td>Email address:*</td><td></td></tr> </table> * Address for electronic communications	Name:		Address Line 1		Address Line 2		Address Line 3		Postal Code:		Contact no:		Email address:*	
Name:															
Address Line 1															
Address Line 2															
Address Line 3															
Postal Code:															
Contact no:															
Email address:*															
SCC2.5.1	The details of the Supplier's pricing for this contract is in the section called "PART C: Pricing Data" of this document.														
SCC2.6.4 (b)	The mark-up percentage for overheads and profit added to the Supplier's Cost for change events is 10% .														

**AUTHORISED SIGNATURE OF BIDDER AS PER SCHEDULE A1 (BID FORM) OF THIS DOCUMENT
SERVES AS SIGNATURE FOR THIS SCHEDULE**

WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

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WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

Pricing assumptions & instructions

Pricing assumptions & instructions

1. GENERAL

- 1.1 It will be assumed that prices included in the pricing schedule are based on Acts, Ordinances, Regulations, By-laws, International Standards and National Standards that were published 28 days before the closing date for tenders. (Refer to www.iso.org for information on standards).
- 1.2 The Supplier will be paid for completed work i.e. work without Defects. This is a re-measurement contract and the Price Schedule comprises only items measured in terms of the standard method of measurement using quantities and rates or stated as lump sums. Time related items are items measured using rates where the rate is a unit of time.
- 1.3 The Price Schedule needs to be read in conjunction with any information identified in the Scope of Goods and Services.
- 1.4 For the purpose of the Price Schedule, the following words have the meanings hereby assigned to them:

Unit:	The unit of measurement for each item of work as defined in the relevant Standards or Specifications stated in the Goods Information of this document.
Quantity:	The number of units of work for each item.
Rate:	The agreed payment per unit of measurement.
Price:	The product of the quantity and the agreed rate for an item, or an agreed amount for an item, the extent of which is described in the Price Schedule but the quantity of work of which is not measured in any units.
- 1.5 Unless otherwise stated, items are measured net in accordance with the specifications, and no allowance has been made in the quantities for waste.
- 1.6 The prices and rates stated for each item in the Price Schedule shall be treated as being fully inclusive of all work, risks, liabilities, obligations, overheads, profit and everything necessary as incurred or required by the Supplier in carrying out or providing that item.
- 1.7 All prices and rates in the Price Schedule exclude VAT, while the total of Prices reflected in the Bid Form and Contract Form include VAT.

2. CHANGE EVENTS

- 2.1 Payment for items in the Price Schedule which are associated with any budgetary allowances, provisional sums and prime costs are dealt with in the same manner as payment for change events, i.e. Supplier's Cost plus the mark-up percentage for overheads and profit **as stated in the Contract Data**.

3. THE TOTAL FINANCIAL OFFER FOR THIS TENDER

- 3.1 The financial offer of this tender is the total price reflected in the Pricing Summary of the Price Schedule and, subsequently, in the Contract Form.

4. MATERIAL CONFLICT WITH CONDITIONS OF CONTRACT

- 4.1 PLEASE NOTE: If anything in this Price Schedule materially contradicts or is in conflict with any stipulation in the GCC and SCC as contained in this contract, the stipulation in the GCC and SCC shall prevail.

WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

Pricing schedule

SCHEDULE C1: Pricing Summary

TOTAL PRICE OFFER FOR THIS CONTRACT

The total price offer, for all goods specified in the Price Schedule, is as follows:

Total Price per annum excluding VAT carried from Price Schedule: R.....

Add VAT at 15% R.....

Total Price Offer per annum including VAT R.....

TOTAL PRICE OFFER FOR 3 YEARS including VAT but excluding escalation (multiply per annum value by 3):

R.....

This total price offer is to be carried over to WCBD1: Bid Form on page 5 of this document.

PLEASE NOTE: The total price offer is based on illustrative quantities which are used for bid comparison and evaluation purposes only, and DOES NOT reflect the actual expenditure envisaged for this contract.

**AUTHORISED SIGNATURE OF BIDDER AS PER SCHEDULE A1 (BID FORM) OF THIS DOCUMENT
SERVES AS SIGNATURE FOR THIS SCHEDULE**

WESTERN CAPE GOVERNMENT**MOBILITY DEPARTMENT****GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT****Pricing schedule****SCHEDULE C2: Price Schedule**

The pricing schedule serves as the benchmark for annual costing and evaluation, reflecting the Year 1 annual rate only. Costs for Years 2 and 3 will be subject to escalation.

The Price Schedule for this contract is as follows:

Work Item	Description	Annual No of hours (illustrative)	Rate per hour (exclusive of VAT)	Annual Price (exclusive of VAT) (No of hours X Rate)
Section 1.1(a)	Assistance with accounting for vehicle leases and providing lease information to GMT and client institutions during the Annual Financial Statements as per Section 1.1(a) of the Scope of Goods and services.	Snr Consultant 25 days x 8h = 200h	R.....	R.....
		Director 2 days x 8h = 16h	R.....	R.....
Section 1.1 (b)	Assistance with GMT's vehicle asset register and providing asset registers to client institutions' Annual Financial Statements as per Section 1.1(b) of the Scope of Goods and services.	Snr Consultant 22 days x 8h = 176h	R.....	R.....
		Director 1 day x 8 h = 8h	R.....	R.....
Section 1.1(c)	Review the output of the lease information of GMT's Oracle Lease Management System as per Section 1.1(c) of the Scope of Goods and services.	Director 8 days x 8h= 64h	R.....	R.....
Section 1.2(a)	Assistance with accounting for vehicle leases and providing lease information to GMT and client institutions during the Interim Financial Statements as per Section 1.2(a) of the Scope of Goods and services..	Snr Consultant 22 days x 8h = 176h	R.....	R.....
		Director 1 days x 8h = 8h	R.....	R.....
Section 1.2 (b)	Assistance with GMT's vehicle asset register and providing asset registers to client institutions' Interim Financial Statements as per Section 1.2(b) of the Scope of Goods and services.	Snr Consultant 20 days x 8h = 160h	R.....	R.....
		Director 1 days x 8h = 8h	R.....	R.....
Section 1.2(c)	Review the output of the lease information of GMT's Oracle Lease Management System as per Section 1.2(c) of the Scope of Goods and services.	Director 8 days x 8h = 64h	R.....	R.....

Work Item	Description	Annual No of hours (illustrative)	Rate per hour (exclusive of VAT)	Annual Price (exclusive of VAT) (No of hours X Rate)
Section 1.3	Audit and support fees: Hourly tariff for the provision of audit- and support services as per Section 1.3 of the Scope of Goods and services.	Snr Consultant 20h per annum	R.....	R.....
Section 1.4	Accounting for vehicle maintenance plans in terms of GRAP 31 and the preparation of a GRAP compliant maintenance plan register as per Section 1.4 of the Scope of Goods and services.	Snr Consultant 20 days x 8h = 160h	R.....	R.....
		Director 2 days x 8h = 16h	R.....	R.....
Section 1.5	Assistance with accounting for GRAP 104 on Financial Instruments (Revised 2019) as per Section 1.5 of the Scope of Goods and services.	Snr Consultant 12 days x 8h = 96h	R.....	R.....
		Director 2 days x 8h = 16h	R.....	R.....
Section 1.6	Review of GMT's financial statements and provide technical assistance in accordance with the reporting requirements as per Section 1.6 of the Scope of Goods and services.	Snr Consultant 12 days x 8h = 96h	R.....	R.....
		Director 2 days x 8h = 16h	R.....	R.....
Section 1.7	Additional ad hoc accounting and reporting services in as per Section 1.7 of the Scope of Goods and services.	Snr Consultant 6 days x 8h = 48h	R.....	R.....
General (Applicable for all work performed under sections 1.1 through 1.7)	The following subsistence and travel reimbursements conditions will apply to the awarded bidder: Flights – only economy class tickets will be refunded (and/or limited to the reimbursement rate deemed reasonable by Government Motor Transport) Car rental – economy 4/5 door Accommodation and meals - as determined by the Instructions applicable to the Western Cape Mobility Department. Mileage claims – limited to one return trip per week, based on the mileage from Cape Town International Airport to 3 Rusper Street, Maitland, Cape Town. The maximum reimbursement rates per kilometre will be the rates as determined by the National Department of Transport for the month during which the travel occurs, limited to private rates of category A (petrol) for a 1600cc sedan/station wagon. Parking and toll fees – actual costs No daily allowance will be payable to the bidder Note: Proof of expenditure could be requested by the purchaser prior to reimbursement.			
TOTAL OF THE PRICES PER ANNUM FOR SECTIONS 1.1 THROUGH 1.7 EXCLUDING VAT				R.....

This total price offer is to be carried over to the Pricing Summary on page 50 of this document.

IMPORTANT: Please note the following:

1. Ensure that the fully priced Price Schedule is returned with your bid submission. Failure to do so will invalidate your tender.
2. Ensure that the pricing totals in the Price Schedule are carried as appropriate to the Pricing Summary on page 50 of this document, and the total of the Prices from there to the Bid Form on page 5 of this document. Failure to do so will invalidate your tender.
3. Please check the SCC for the requirements pertaining to submission of the priced document, and ensure that you comply with the stipulations thereof. Failure to comply will invalidate your tender.
4. All information given in the Scope of Goods and Services must be taken into account for pricing. Unrealistic pricing in terms of the envisaged supply will render your tender high-risk, and therefore ineligible for award.
5. All items in the Price Schedule are to be priced EXCLUSIVE of VAT.
6. All items in the Price Schedule must be priced. Non-priced items may render your bid invalid – please see the Terms and Conditions for Bidding Clause 8 for details.
7. If the Prices in the Price Schedule are based on illustrative quantities of goods and services and not on exact pre-determined and known physical quantities at the time of tender, it means that the objective of the pricing structure is to obtain unit rates for the goods/services instead of final calculated Prices for the tender as a whole. Therefore, the total of the Prices in the Price Schedule and bid offer shall revert to "NIL, rates-only" upon award of this contract.

AUTHORISED SIGNATURE OF BIDDER AS PER SCHEDULE A1 (BID FORM) OF THIS DOCUMENT SERVES AS SIGNATURE FOR THIS SCHEDULE

WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

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WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

Scope of Goods and Services

Preamble to Scope of Goods and Services

Material conflict with the GCC and SCC

PLEASE NOTE: If anything in the Scope of Goods and Services materially contradicts or is in conflict with any stipulation in the conditions of contract as contained in the GCC and SCC, the stipulation in the GCC and SCC shall prevail.

WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

Scope of Goods and Services

1. Description of the Goods and Services

GMT requires the following accounting services to be rendered for the entity's year end (31 March) and its Interim Financial Statements (30 September): assistance with accounting for vehicle leases and providing lease information to GMT and client institutions, assistance with GMT's vehicle asset register and providing asset registers to client institutions; and review the output of the lease information of GMT's Oracle Lease Management System.

1.1 Specifications of accounting services required by GMT – Annual Financial Statements

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
a) Assistance with accounting for vehicle leases and providing lease information to GMT and client institutions during the Annual Financial Statements.		
Procedures:		
i. Determine if new permanently allocated vehicles, purchased during the year under review, should be classified as finance leases or operating leases based on the indicators used in GRAP 13: - Whether a lease is a finance lease or an operating lease depends on the substance of the transaction rather than the form of the contract. Although the following are examples of situations which would normally lead to a lease being classified as a finance lease, a lease does not need to meet all these criteria in order to be classified as a finance lease: (a) "the lease transfers ownership of the asset to the lessee by the end of the lease term; (b) the lease term is for the major part of the economic life of the asset even if title is not transferred; (c) at the inception of the lease the present value of the minimum lease payments amounts to at least substantially all of the fair value of the leased asset" (GRAP 13.13 extracts). - Ensure that the assets and liabilities have been recognized either at amounts equal, at the inception of the lease, to the fair value of the leased property or, where lower, at the present value of the minimum lease payments. (GRAP 13.26)	By 15 April, for the previous financial year	+/- 1550 vehicles
- Prepare amortization schedules for all finance lease vehicles. Amortization schedules are prepared for the Annual Financial Statements due to the following inputs that change at each reporting period: - Daily tariffs charged for the right to use a permanently allocated vehicle is regarded as the lease payments (PMT) and increases in future lease instalments agree with approved future tariff increases as recorded in the Medium-Term Expenditure Framework (MTEF guidelines); - The final lease instalment equals the Residual value of the vehicle as recorded in GMT's asset register. The final lease instalment of vehicles sold during the financial year is the net proceeds on disposal at the disposal date (excluding the cost of disposal). Residual values are re-assessed annually at year-end. - The present value (PV) of all finance lease vehicles purchased during the year equal to the total cost price of the vehicles per GMT's asset register (i.e. original cost plus the cost of all	By 30 April, for the previous financial year	+/- 5200 vehicles' amortization schedules

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
extras subsequently fitted to the vehicle). The present value of finance lease vehicles which were permanently allocated to certain clients in prior years equals the outstanding capital at the end of the prior financial year according to the amortisation schedule prepared in the prior financial year. • The lease period (n) agrees with the useful lives of vehicles as recorded in GMT's asset register, taking into account annual re-assessment. • A fixed interest rate is not used. The interest rate (i) is calculated per vehicle (per PV table) taking into account the monthly cash flows (daily tariffs) over the period of the lease. The following calculation is done per vehicle to determine the interest rate: • Present Value - PV: Cost Price of new vehicles or outstanding capital as at the end of the prior financial year • Lease period - n: Useful life of the vehicle • Future Value - FV: Zero • Instalments - PMT: Total daily tariffs plus residual value at the end of the lease period or proceeds on disposal. • Future tariff increases: Increases in future lease instalments will agree with approved future tariff increases as recorded in the Medium-Term Expenditure Framework (MTEF guidelines). • Compute interest rate – i (The goal seek function in Excel is used to determine the interest rate over the lease period)		
ii. Provide operating lease commitment information to client institutions compiling financial statements on the Modified Cash framework: Calculate vehicle operating lease commitments for the Annual Financial statements for client institutions. • The following information is needed per vehicle to calculate the operating lease commitments: ◦ Lease period (n): Remaining Useful life of the vehicle at the end of each reporting period ◦ Daily Tariffs (PMT) applicable for the current reporting period ◦ Future tariff increases: Increases in future lease instalments will agree with approved future tariff increases as recorded in the Medium-Term Expenditure Framework (MTEF guidelines).	By 15 May, for the previous financial year)	+- 30 vehicles
iii. Provide operating lease commitment information to a National client institution for compiling financial statements on the Modified Cash framework: Calculate vehicle finance lease information for the following reporting period: • March (Annual Financial Statements) The following information must be provided: ◦ Vehicle allocation ◦ Lease period (n): Remaining Useful life of the vehicle at the end of each reporting period ◦ Daily Tariffs (PMT) applicable for the current reporting period ◦ Future tariff increases: Increases in future lease instalments will agree with approved future tariff increases as recorded in the Medium-Term Expenditure Framework (MTEF guidelines) ◦ The total of future minimum lease payments at the reporting date, and their present value, for each of the following periods: - not later than one year; - later than one year and not later than five years; - later than five years.	By 10 April, for the previous financial year	+- 6 vehicles

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
iv. Recalculate lease commitments to ensure accuracy: Recalculate Finance Lease commitments to ensure that amortization schedules are accurate based on daily tariffs, MTEF increases, residual values and remaining useful lives according to GMT's Gofin Asset Register. The information is prepared for 16 Provincial Departments, 5 National departments and two Public Entities.	By 15 May, for the previous financial year)	+- 5200 vehicles
v. Provide lease information to client institutions: Provide notes to the financial statements to client institutions compiling financial statements on the Modified Cash basis. The information is prepared for 13 Provincial Departments and three National departments Disclosure requirements for finance leases as per GRAP 13: - The total of future minimum lease payments under non-cancellable operating leases for each of the following periods: - not later than one year. - later than one year and not later than five years. - later than five years.	By 15 May, for the previous financial year)	+- 5040 vehicles
vi. Lease information provided to client institutions: Provide fixed asset registers, finance lease registers, journals and notes to the financial statements to entities compiling financial statements on GRAP. The information is required for three Provincial client institutions. Disclosure requirements for finance leases as per GRAP 13: - For each class of asset, the net carrying amount at the reporting date. - Reconciliation between the total of future minimum lease payments at the reporting date, and their present value. - The total of future minimum lease payments at the reporting date, and their present value, for each of the following periods: - not later than one year; - later than one year and not later than five years; - later than five years. - A general description of the entity's significant leasing arrangements including, but not limited to, the following: - The basis on which contingent rent payments are determined - The existence and terms of renewal or purchase options and escalation clauses - Restrictions imposed by lease arrangements,	By 15 May, for the previous financial year)	+- 160 vehicles
vii. Provide lease information to GMT: Provide disclosure notes for GMT's financial statements in relation to Finance lease receivables and preparation of journals to be updated in GMT's financial system. Disclosure requirements for finance leases as per GRAP 13: - A reconciliation between the total gross investment in the lease at the reporting date, and the present value of minimum lease payments receivable at the reporting date - The total gross investment in the lease and the present value of minimum lease payments receivable at the reporting date, for each of the following periods: - not later than one year; - later than one year and not later than five years; - later than five years. - Unearned finance revenue. - The unguaranteed residual values accruing to the benefit of the lessor. - A general description of the entity's material leasing arrangements.	By 20 May, for the previous financial year)	+- 6400 vehicles
- Providing information for disclosure in GMTs change in estimate note as required by GRAP 3. - Residual values and useful lives of vehicles are annually reassessed and future lease instalments are annually increased according to tariff increases as recorded in the Medium-Term Expenditure Framework (MTEF guidelines). The impact on interest earned on finance lease receivables and amounts receivable under finance leases in the current year	By 20 May, for the previous financial year)	Indicated

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
and future periods, on vehicles purchased in prior years which were still permanently allocated to client institutions at the end of the reporting period, should be calculated. Calculate the financial effect and prepare the disclosure note in terms of GRAP 3 for the following areas affected by the change in estimates: depreciation, revenue and amounts receivable under finance leases. Depreciation Increase/decrease in the depreciation expense for the financial year (March) and the IFS (September) – approx. 1 400 vehicles per reporting period Revenue Increase/decrease in the interest earned on finance leases for the financial year (March) and the IFS (September) – approx. 4700 vehicles per reporting period Amount receivable under finance leases Increase/decrease in the present value of finance lease receivables for the financial year (March) and the IFS (September) – approx. 4700 vehicles per reporting period		
viii. Calculate the profit or loss on finance lease receivables with regards to: - Vehicles sold during the year and write-off of finance lease receivable balances at disposal date – approx. 500 vehicles - Vehicle movements between client institutions and GMT – approx. 500 vehicles - Stolen vehicles and Finance Lease receivables written off – approx. 40 vehicles	By 15 May, for the previous financial year)	Indicated
ix. Training of staff and skills transfer Compile a skills transfer program for the purpose of skills transfer to GMT's state accountants that are seconded to the project and provide on the job training with the specific aim to empower GMT's staff to execute duties unassisted.	By 31 May, for the previous financial year)	

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
b) Assistance with GMT's vehicle asset register and providing asset registers to client institutions' Annual Financial Statements		
Procedures:		
i. Review GMT's Gofin vehicle asset register to ensure it is accurate, complete and GRAP compliant. - Have items of property, plant and equipment been recognized as assets where, and only where: - it is probable that future economic benefits or service potential associated with the asset will flow to the entity; and - the cost or fair value of the asset to the entity can be measured reliably - Have items of property, plant and equipment which qualify for recognition as assets been measured at cost - Where an asset is acquired through a non-exchange transaction, has its cost been measured at its fair value as at the date of acquisition - Where the cost model has been applied, have items of property, plant and equipment been recorded (after recognition) at cost less accumulated depreciation and accumulated impairment losses. - Has each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item (for example extras and conversions), been depreciated separately. - Any extras (lights, radios, air-condition, conversions etc.) purchased must be linked to a parent asset to ensure that the total cost price of a vehicle can be determined accurately. - Has the depreciation charge for each period been recognized in surplus or deficit. - Have the depreciable amounts of assets been allocated on a systematic basis over their useful lives - Have the residual value and the useful life of an asset been reviewed at least at the annual reporting date. - Ensure that the depreciation method used for each asset reflected the pattern in which the asset's economic benefits or service potential has been expected to be consumed by the entity. - Where the recoverable service amount of a vehicle is less than its carrying amount, has the carrying amount of the vehicle been reduced to its recoverable service amount - After the recognition of an impairment loss, has the depreciation for the asset been adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life - Ensure that the depreciation methods applied to assets have been reviewed at least at each annual reporting date. - Has the carrying amount of items of property, plant and equipment been derecognized on disposal (including disposal through a non-exchange transaction) - Has the carrying amount of items of property, plant and equipment been derecognized where no future economic benefits or service potential is expected from their use or disposal - Have gains or losses arising from the de-recognition of items of property, plant and equipment been determined as the difference between the net disposal proceeds, if any, and the carrying amount of the items	By 15 May, for the previous financial year)	+- 6400 vehicles

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
ii. Obtain a FleetMan vehicle allocations' list at the end of each reporting period and sort the list per client institution. The information is prepared for 16 Provincial Departments, five National departments and two Public Entities • Reconcile the number of vehicles per FleetMan and the Gofin Asset Register at the end of each reporting period to ensure the number of vehicles on the FleetMan & Gofin systems is accurate and complete. • Send the FleetMan lists to client institutions to obtain and external confirmation of completeness and accuracy the number of vehicles allocated to client institutions and accuracy of user codes.	First working day of April	+- 5200 vehicles
iii. Provide every client institution with reconciliation between permanently allocated vehicles according to GMT's Fleet Management System (FleetMan) and finance lease register. The reconciliation should consist of: • Vehicles allocated to client institutions at the end of the reporting period as per FleetMan; • Less: Managed vehicles; • Less: Vehicles classified as operating leases; • Add: vehicles withdrawn to be repaired and returned to client institutions; • Equals: Vehicles classified as Finance Leases The information is prepared for 16 Provincial Departments, five National departments and two Public Entities.	Third working day of April	+- 5200 vehicles
iv. Provide a combined vehicle asset register and finance lease register to client institutions and GRAP entities compiling financial statements on the Modified Cash and on GRAP reporting framework. The information is prepared for 16 Provincial Departments, five National departments and two Public Entities.	By 15 May, for the previous financial year)	+- 5200 vehicles
v. Assist with providing FleetMan registers of vehicles permanently allocated to GMT's client institutions, for condition assessments and to enable GMT to calculate impairment losses. • 'Impairment' the amount with which a cash generating asset's carrying amount exceeds its recoverable amount. • 'Recoverable Amount' is the higher of an asset's fair value (selling price) less cost to sell and its value in use. • 'Depreciable Amount' the Cost Price less the residual value. • Impairment of cash generating assets: ○ Ensure that there has been, at the reporting date, an assessment whether there is any indication that an asset may be impaired. ○ Where an indication that an asset may be impaired exists, the recoverable service amount of the asset should be estimated ○ In assessing whether there is any indication that an asset may be impaired, the following, as a minimum, should be considered: ▪ During the period, an asset's market value has declined significantly more than would be expected as a result of the passage of time or normal use; ▪ Evidence is available of obsolescence of physical damage of an asset; ▪ Evidence from internal reporting that indicates that the service performance of an asset is, or will be, significantly worse than expected. ○ Where the recoverable service amount of an asset is less than its carrying amount, has the carrying amount of the asset been reduced to its recoverable service amount ○ After the recognition of an impairment loss, the depreciation charge for the asset should be adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life. ○ Evidence of impairment testing should be filed for audit purposes. The Recoverable Amount of the vehicles that was identified for possible impairment should be	By 30 April, for the previous financial year)	+- 6400 vehicles

SERVICE DELIVERABLES		TIME FRAMES	EXTENT
calculated. An impairment expense will be recorded if the Carrying value of a vehicle is higher than the Recoverable Amount of a vehicle. The Impairment expense will be calculated as the Carrying value (book value) of a vehicle less the recoverable amount of a vehicle. The fair value less cost to sell and value in use will be calculated. Impairment and accumulated impairment should be recorded on the Asset Register. The year-end carrying value of vehicles should be calculated as Cost price less accumulated depreciation less accumulated impairment. - o Ensure that Impairment losses is calculated for: ▪ Accident & code 3 vehicles recorded on GMT's Fleetman system. Motor vehicles that were in accidents will have to be identified and a decision should be made whether these vehicles should be impaired; ▪ Vehicles sold after year-end. Vehicles sold between year-end and the date the AFS is compiled, should be identified and their selling prices (after selling costs) should be compared with their carrying values at year-end. Vehicles sold below their carrying values, should be impaired; ▪ Impairment losses on VIP vehicles where evidence is available from internal reporting that indicates that the economic performance of a VIP vehicle is, or will be worse than expected; ▪ Condition assessments performed at year-end. At year end, the GMT Fleet Management Section will issue directives, including FleetMan allocations lists, to all Transport officers at Client institutions to inquire if there might be vehicles in the fleet that should be impaired, i.e. vehicles that cannot be used in its current condition. Replies of vehicles which are indicated to be in a "poor" or "very poor/bad condition" should be carefully considered to identify vehicles that should be impaired or useful lives that must be reduced.			
Rating	Rating Description	RUL	Remarks
1	<u>Good</u> New vehicles or used vehicles with a sound structure or appearance and well maintained.	As estimated	Normal maintenance required. No impairment.
2	<u>Fair</u> Good performance with acceptable deterioration due to the age of the vehicle. The vehicle is still in a good running condition. These include damaged vehicles which will be repaired and the performance of the vehicle will not be affected as well RUL will not decrease after repairs.	As estimated	Deterioration regarded as normal wear-and-tear and impairment therefore not considered.

SERVICE DELIVERABLES				TIME FRAMES	EXTENT
3	<u>Poor</u> Significant deterioration in structure/appearance and performance	Less than estimated	Significant impairment of performance and significant maintenance required. Impairment loss to be considered and calculated.		
4	<u>Very poor/bad/obsolete</u> Unsound or does not perform.	None or nominal	Replacement required. Impairment calculated.		
vi. Assist with calculation of residual values and re-assessment of residual values.				By 30 April, for the previous financial year)	+/- 6400 vehicles)
'Residual Value' is the current estimated amount that an entity would obtain from disposal of the asset, after deducting the estimated disposal costs, if the vehicle was already at the age and in the condition expected at the end of its useful life. - The residual value allocated to vehicles is based on historical data of the sales of GMT fleet vehicles. The residual value percentage is based on the average selling price (after deducting auction and advertising costs,) for the preceding three financial years (current year plus two preceding years) as a percentage of the cost prices of those vehicles sold. The order to calculate the residual values are: - The residual value percentage for a specific make and model vehicle should firstly be determined for that specific make and model. - If the residual value percentage can't be calculated for a specific make and model, then a residual value percentage per Class Identification Code (CIC) (to which that specific vehicle belongs to) should be calculated and used for that specific make and model vehicle. - If the residual value percentage can't be calculated the GMT fleet average is used for that specific make and model vehicle. - This average residual value calculated on the whole fleet serves as a maximum percentage for the calculation of residual values. If the residual value percentage per model or CIC code is lower than the fleet average residual value, the lower percentage should be used in the residual value calculations. If the residual value percentage per model or CIC code is higher than the fleet average residual value, the average residual value for the GMT fleet should be used. This is done to ensure that residual values are set at a prudent/ conservative value that would be acceptable to management. - Any extras (lights, radios, air-condition, etc.) must be capitalised as part of the cost price of the vehicle. Residual values are only calculated on the cost price of the vehicle. If extras are being equipped at a later stage in the vehicles life, the amount paid for the extras must be capitalised to the vehicle's cost price. If the higher cost price pushes the vehicle in a new CIC classification, the residual value and estimated useful life must be recalculated and depreciation will be accounted for taking into account the residual value and estimated useful life for the new CIC class if it can't be determined for a specific make and model vehicle. Re-assessment of residual values: Should the residual value exceed the carry value for the annual assessment then the residual value must be assessed for reasonability. The Average of the Trade-in and Retail value for the year model					

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
as per the Auto Dealers Guide is used to determine the residual value. The Auto Dealers Guide values will however be further adjusted, taking the remaining life of the vehicle into consideration as at 31 March. If the re-assessed residual value remains higher than the carrying value, the vehicle will not depreciate further until future re-assessed residual value is lower than the carrying value.		
vii. Calculate the profit and loss on disposal of vehicles classified as operating leases. Ensure that gains or losses arising from the de-recognition of items of property, plant and equipment have been determined as the difference between the net disposal proceeds, if any, and the carrying amount of the items	By 15 May, for the previous financial year)	+- 500 vehicles
viii. Provide PPE notes to the financial statements and preparation of journals to be updated in GMT's financial system. Ensure that the following disclosures for PPE have been made as per GRAP 17: - For each class of property, plant and equipment recognized in the financial statements, has the following been disclosed: - the measurement bases used for determining the gross carrying amounts. - the depreciation methods used. - the useful lives or the depreciation rates used. - the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period. - a reconciliation of the carrying amount at the beginning and end of the period showing: - additions; - disposals; - impairment losses recognised in surplus or deficit in accordance with the Standards of GRAP on Impairment of Cash-Generating Assets and Impairment of Non-cash generating Assets; - impairment losses reversed in surplus or deficit in accordance with the Standards of GRAP on Impairment of Cash-Generating Assets and Impairment of Non-cash generating Assets (if any); - depreciation; - other changes for example movements of finance lease vehicles between GMT and Client institutions. - the amount of impairment losses recognized in surplus or deficit during the period. - For each class of property, plant and equipment recognized in the financial statements, the following should be disclosed: - the existence and amounts of restrictions on title for property, plant and equipment pledged as securities for liabilities - the amount of expenditures recognized in the carrying amount of an item of property, plant and equipment in the course of its construction; - the amount of contractual commitments for the acquisition of property, plant and equipment.	By 20 May, for the previous financial year)	Volumes indicated next to other areas which affect this disclosure
ix. Providing information for disclosure in GMTs change in estimate note as required by GRAP 3. - Where expectations of residual value and/or useful life differ from previous estimates, the changes should be accounted for as a change in an accounting estimate in accordance with GRAP 3 Accounting Policies, Changes in Accounting Estimates and Errors. - Calculate the financial effect and prepare the disclosure note in terms of GRAP 3 for the following areas affected by the change in estimates: depreciation, revenue and amounts receivable under finance leases.	By 15 May, for the previous financial year)	Indicated

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
Depreciation Increase/decrease in the depreciation expense for the financial year (March) – approx. 1400 vehicles per reporting period Revenue Increase/decrease in the interest earned on finance leases for the financial year (March) – approx. 4700 vehicles per reporting period Amount receivable under finance leases Increase/decrease in the present value of finance lease receivables for the financial year (March) – approx. 4700 vehicles per reporting period		
x. Providing information for disclosure in GMTs cash flow statement and supporting disclosure note as required in GRAP 2. The approximate number of vehicles is listed next to each • Vehicles moved from GMT to client institutions – 1100 vehicles • Vehicles moved from client institutions to GMT – 790 vehicles • Loss on disposal of property, plant and equipment – 150 vehicles • Profit on disposal of property, plant and equipment – 700 vehicles • Proceeds on the carrying value of property, plant and equipment – 890 vehicles • Proceeds on stolen vehicles – 40 vehicles • Proceeds on recovered vehicles – 8 vehicles • Acquisitions of property, plant and equipment at cost – 520 vehicles • Accidents and impairment losses – 90 vehicles • Depreciation – property, plant and equipment – 2500 vehicles	By 15 May, for the previous financial year)	Indicated
xi. Training and skills transfer • Compile a skills transfer program for the purpose of skills transfer to GMT's state accountants that are seconded to the project and provide on the job training with the specific aim to empower GMT's staff to execute duties unassisted.	By 31 May, for the previous financial year)	

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
c) Review the output of the lease information of GMT's Oracle Lease Management System.		
Procedures:		
i. Preparation of amortization schedules. - Ensure that amortization schedules provided by GMT's LMS system are accurate. - Present Value - PV: Confirm that the present value of the lease agree with the cost price of new vehicles (including extras) or outstanding capital as at the end of the prior financial year - Lease period - n: Confirm that the lease period agrees with the useful life of the vehicle on the Gofin Asset Register - Future Value - FV: Confirm that the future value is zero - Instalments - PMT: Confirm that the instalments in the amortization schedules agree with the total daily tariffs plus residual value at the end of the lease period or proceeds on disposal. - Future tariff increases: Increases in future lease instalments will agree with approved future tariff increases as recorded in the Medium Term Expenditure Framework (MTEF guidelines).	By 15 May, for the previous financial year)	+- 5200 vehicles' amortization schedules
ii. Preparation of client institutions Asset Registers and Finance Lease Register. - Confirm opening balances, additions, disposals, carrying values and movements of vehicles between GMT and client institutions with the Gofin Asset Register. - Ensure that lease information is disclosed for every vehicle in the client institutions Asset register. - Ensure that the present values of lease payments at the end of the reporting period, agree with the capital redemption for each of the following periods: - not later than one year; - later than one year and not later than five years; - later than five years. Recalculate lease commitments to ensure accuracy: Recalculate Finance Lease commitments to ensure that amortization schedules are accurate based on daily tariffs, MTEF increases, residual values and remaining useful lives according to GMT's Gofin Asset Register. The information is prepared for 16 Provincial Departments, five National departments and two Public Entities.	By 15 May, for the previous financial year)	+- 5200 vehicles
iii. Preparation of relevant disclosure notes to be included in client institutions and GRAP entities Financial Statements. Refer to GRAP disclosure requirements.	By 20 May, for the previous financial year)	Numbers indicated next to areas which affect this disclosure

1.2 Specifications of accounting services required by GMT – Interim Financial Statements

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
a) Assistance with accounting for vehicle leases and providing lease information to GMT and client institutions for the Interim Financial Statements.		
Procedures:		
i. Determine if new permanently allocated vehicles, purchased during the year under review, should be classified as finance leases or operating leases based on the indicators used in GRAP 13. - Whether a lease is a finance lease or an operating lease depends on the substance of the transaction rather than the form of the contract. Although the following are examples of situations which would normally lead to a lease being classified as a finance lease, a lease does not need to meet all these criteria in order to be classified as a finance lease: (a) "the lease transfers ownership of the asset to the lessee by the end of the lease term; (b) the lease term is for the major part of the economic life of the asset even if title is not transferred; (c) at the inception of the lease the present value of the minimum lease payments amounts to at least substantially all of the fair value of the leased asset" (GRAP 13.13 extracts). - Ensure that the assets and liabilities have been recognized either at amounts equal, at the inception of the lease, to the fair value of the leased property or, where lower, at the present value of the minimum lease payments. (GRAP 13.26)	By 15 October, for the previous six months ended 30 September	+ 270 vehicles
- Prepare amortization schedules for all finance lease vehicles. Amortization schedules are prepared for the Interim Financial Statements due to the following inputs that change at each reporting period: - Daily tariffs charged for the right to use a permanently allocated vehicle is regarded as the lease payments (PMT) and increases in future lease instalments agree with approved future tariff increases as recorded in the Medium Term Expenditure Framework (MTEF guidelines); - The final lease instalment equals the Residual value of the vehicle as recorded in GMT's asset register. The final lease instalment of vehicles sold during the financial year is the net proceeds on disposal at the disposal date (excluding the cost of disposal). Residual values are re-assessed annually at year-end. - The present value (PV) of all finance lease vehicles purchased during the year equal to the total cost price of the vehicles per GMT's asset register (i.e. original cost plus the cost of all extras subsequently fitted to the vehicle). The present value of finance lease vehicles which were permanently allocated to certain clients in prior years equals the outstanding capital at the end of the prior financial year according to the amortisation schedule prepared in the prior financial year. - The lease period (n) agree with the useful lives of vehicles as recorded in GMT's asset register, taking into account annual re-assessment. - A fixed interest rate is not used. The interest rate (i) is calculated per vehicle (per PV table) taking into account the monthly cash flows (daily tariffs) over the period of the lease. The following calculation is done per vehicle to determine the interest rate: - Present Value - PV: Cost Price of new vehicles or outstanding capital as at the end of the prior financial year - Lease period - n: Useful life of the vehicle - Future Value - FV: Zero - Instalments - PMT: Total daily tariffs plus residual value at the end of the lease period or proceeds on disposal. - Future tariff increases: Increases in future lease instalments will agree with approved future tariff increases as recorded in the Medium Term Expenditure Framework (MTEF guidelines).	By 30 October, for the previous six months ended 30 September	+ 5200 vehicles' amortization schedules

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
• Compute interest rate – I (The goal seek function in Excel is used to determine the interest rate over the lease period)		
ii. Provide operating lease commitment information to client institutions compiling financial statements on the Modified Cash framework: Calculate vehicle operating lease commitments for the Interim financial statements. • The following information is needed per vehicle to calculate the operating lease commitments: - o Lease period (n): Remaining Useful life of the vehicle at the end of each reporting period - o Daily Tariffs (PMT) applicable for the current reporting period - o Future tariff increases: Increases in future lease instalments will agree with approved future tariff increases as recorded in the Medium-Term Expenditure Framework (MTEF guidelines).	By 20 October, for the previous six months ended 30 September	+- 30 vehicles
iii. Provide operating lease commitment information to a National client institution for compiling financial statements on the Modified Cash framework: Calculate vehicle finance lease information for the following reporting periods – all of which are Interim Financial Statements, with the due dates indicated: • June – (due date: 10 July) • September – (due date: 10 October) • December – (due date: 10 January). The following information must be provided: - o Vehicle allocation - o Lease period (n): Remaining Useful life of the vehicle at the end of each reporting period - o Daily Tariffs (PMT) applicable for the current reporting period - o Future tariff increases: Increases in future lease instalments will agree with approved future tariff increases as recorded in the Medium-Term Expenditure Framework (MTEF guidelines) - o The total of future minimum lease payments at the reporting date, and their present value, for each of the following periods: - not later than one year; - later than one year and not later than five years; - later than five years.	Indicated	+- 6 vehicles
iv. Recalculate lease commitments to ensure accuracy: Recalculate Finance Lease commitments to ensure that amortization schedules are accurate based on daily tariffs, MTEF increases, residual values and remaining useful lives according to GMT's Gofin Asset Register. The information is prepared for 16 Provincial Departments, five National departments and two Public Entities.	By 20 October, for the previous six months ended 30 September	+- 5200 vehicles
v. Provide lease information to client institutions: Provide notes to the financial statements to client institutions compiling financial statements on the Modified Cash basis. The information is prepared for 13 Provincial Departments and three National departments. Disclosure requirements for finance leases as per GRAP 13: • The total of future minimum lease payments under non-cancellable operating leases for each of the following periods: - not later than one year. - later than one year and not later than five years. - later than five years.	By 20 October, for the previous six months ended 30 September	+- 5200 vehicles

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
vi. Lease information provided to client institutions: Provide fixed asset registers, finance lease registers, journals and notes to the financial statements to entities compiling financial statements on GRAP. The information is required for three Provincial client institutions. Disclosure requirements for finance leases as per GRAP 13: - For each class of asset, the net carrying amount at the reporting date. - Reconciliation between the total of future minimum lease payments at the reporting date, and their present value. - The total of future minimum lease payments at the reporting date, and their present value, for each of the following periods: - not later than one year; - later than one year and not later than five years; - later than five years. - A general description of the entity's significant leasing arrangements including, but not limited to, the following: - The basis on which contingent rent payments are determined - The existence and terms of renewal or purchase options and escalation clauses - Restrictions imposed by lease arrangements,	By 20 October, for the previous six months ended 30 September	+ 160 vehicles
vii. Provide lease information to GMT: Provide disclosure notes for GMT's financial statements in relation to Finance lease receivables and preparation of journals to be updated in GMT's financial system. Disclosure requirements for finance leases as per GRAP 13: - A reconciliation between the total gross investment in the lease at the reporting date, and the present value of minimum lease payments receivable at the reporting date - The total gross investment in the lease and the present value of minimum lease payments receivable at the reporting date, for each of the following periods: - not later than one year; - later than one year and not later than five years; - later than five years. - Unearned finance revenue. - The unguaranteed residual values accruing to the benefit of the lessor. - A general description of the entity's material leasing arrangements.	By 15 November, for the previous six months ended 30 September	+ 6400 vehicles
- Providing information for disclosure in GMTs change in estimate note as required by GRAP 3. - Residual values and useful lives of vehicles are annually reassessed and future lease instalments are annually increased according to tariff increases as recorded in the Medium-Term Expenditure Framework (MTEF guidelines). The impact on interest earned on finance lease receivables and amounts receivable under finance leases in the current year and future periods, on vehicles purchased in prior years which were still permanently allocated to client institutions at the end of the reporting period, should be calculated. - Calculate the financial effect and prepare the disclosure note in terms of GRAP 3 for the following areas affected by the change in estimates: depreciation, revenue and amounts receivable under finance leases. Depreciation Increase/decrease in the depreciation expense for the financial year (March) – approx. 700 vehicles per reporting period Revenue Increase/decrease in the interest earned on finance leases for the financial year (March) – approx. 2350 vehicles per reporting period Amount receivable under finance leases Increase/decrease in the present value of finance lease receivables for the financial year (March) – approx. 2350 vehicles per reporting period	By 15 November, for the previous six months ended 30 September	Indicated

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
viii. Calculate the profit or loss on finance lease receivables with regards to: • Vehicles sold during the year and write-off of finance lease receivable balances at disposal date – approx. 350 vehicles • Vehicle movements between client institutions and GMT – approx. 250 vehicles • Stolen vehicles and Finance Lease receivables written off – approx. 20 vehicles	By 15 November, for the previous six months ended 30 September	Indicated
ix. Training of staff and skills transfer • Compile a skills transfer program for the purpose of skills transfer to GMT's state accountants that are seconded to the project and provide on the job training with the specific aim to empower GMT's staff to execute duties unassisted.	By 15 November, for the previous six months ended 30 September	

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
b) Assistance with GMT's vehicle asset register and providing asset registers to client institutions for the Interim Financial Statements		
Procedures:		
i. Review GMT's Gofin vehicle asset register to ensure it is accurate, complete and GRAP compliant. - Have items of property, plant and equipment been recognized as assets where, and only where: - it is probable that future economic benefits or service potential associated with the asset will flow to the entity; and - the cost or fair value of the asset to the entity can be measured reliably - Have items of property, plant and equipment which qualify for recognition as assets been measured at cost - Where an asset is acquired through a non-exchange transaction, has its cost been measured at its fair value as at the date of acquisition - Where the cost model has been applied, have items of property, plant and equipment been recorded (after recognition) at cost less accumulated depreciation and accumulated impairment losses. - Has each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item (for example extras and conversions), been depreciated separately. - Any extras (lights, radios, air-condition, conversions etc.) purchased must be linked to a parent asset to ensure that the total cost price of a vehicle can be determined accurately. - Has the depreciation charge for each period been recognized in surplus or deficit. - Have the depreciable amounts of assets been allocated on a systematic basis over their useful lives - Have the residual value and the useful life of an asset been reviewed at least at the annual reporting date. - Ensure that the depreciation method used for each asset reflected the pattern in which the asset's economic benefits or service potential has been expected to be consumed by the entity. - Where the recoverable service amount of a vehicle is less than its carrying amount, has the carrying amount of the vehicle been reduced to its recoverable service amount - After the recognition of an impairment loss, has the depreciation for the asset been adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life - Ensure that the depreciation methods applied to assets have been reviewed at least at each annual reporting date. - Has the carrying amount of items of property, plant and equipment been derecognized on disposal (including disposal through a non-exchange transaction) - Has the carrying amount of items of property, plant and equipment been derecognized where no future economic benefits or service potential is expected from their use or disposal - Have gains or losses arising from the de-recognition of items of property, plant and equipment been determined as the difference between the net disposal proceeds, if any, and the carrying amount of the items	By 15 November, for the previous six months ended 30 September	+- 6400 vehicles

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
ii. Obtain a FleetMan vehicle allocations' list at the end of each reporting period and sort the list per client institution. The information is prepared for 16 Provincial Departments, five National departments and two Public Entities • Reconcile the number of vehicles per FleetMan and the Gofin Asset Register at the end of each reporting period to ensure the number of vehicles on the FleetMan & Gofin systems is accurate and complete. • Send the FleetMan lists to client institutions to obtain and external confirmation of completeness and accuracy the number of vehicles allocated to client institutions and accuracy of user codes.	First working day of October	+/- 5200 vehicles
iii. Provide every client institution with reconciliation between permanently allocated vehicles according to GMT's Fleet Management System (FleetMan) and finance lease register. The reconciliation should consist of: • Vehicles allocated to a client institution at the end of the reporting period as per FleetMan; • Less: Managed vehicles; • Less: Vehicles classified as operating leases; • Add: vehicles withdrawn to be repaired and returned to client institution; • Equals: Vehicles classified as Finance Leases The information is prepared for 16 Provincial Departments, five National departments and two Public Entities.	Third working day of October	+/- 5200 vehicles
iv. Provide a combined vehicle asset register and finance lease register to client institution and GRAP entities compiling financial statements on the Modified Cash and on GRAP reporting framework. The information is prepared for 16 Provincial Departments, five National departments and two Public Entities.	By 20 October, for the previous six months ended 30 September	+/- 5200 vehicles
v. Assist with providing FleetMan registers of vehicles permanently allocated to GMT's client institution, for condition assessments and to enable GMT to calculate impairment losses. • 'Impairment' the amount with which a cash generating asset's carrying amount exceeds its recoverable amount. • 'Recoverable Amount' is the higher of an asset's fair value (selling price) less cost to sell and its value in use. • 'Depreciable Amount' the Cost Price less the residual value. • Impairment of cash generating assets: ○ Ensure that there has been, at the reporting date, an assessment whether there is any indication that an asset may be impaired. ○ Where an indication that an asset may be impaired exists, the recoverable service amount of the asset should be estimated ○ In assessing whether there is any indication that an asset may be impaired, the following, as a minimum, should be considered: ▪ During the period, an asset's market value has declined significantly more than would be expected as a result of the passage of time or normal use; ▪ Evidence is available of obsolescence of physical damage of an asset; ▪ Evidence from internal reporting that indicates that the service performance of an asset is, or will be, significantly worse than expected. ○ Where the recoverable service amount of an asset is less than its carrying amount, has the carrying amount of the asset been reduced to its recoverable service amount ○ After the recognition of an impairment loss, the depreciation charge for the asset should be adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.	By 15 October, for the previous six months ended 30 September	+/- 6400 vehicles

SERVICE DELIVERABLES				TIME FRAMES	EXTENT
- o Evidence of impairment testing should be filed for audit purposes. The Recoverable Amount of the vehicles that was identified for possible impairment should be calculated. An impairment expense will be recorded if the Carrying value of a vehicle is higher than the Recoverable Amount of a vehicle. The Impairment expense will be calculated as the Carrying value (book value) of a vehicle less the recoverable amount of a vehicle. The fair value less cost to sell and value in use will be calculated. Impairment and accumulated impairment should be recorded on the Asset Register. The year-end carrying value of vehicles should be calculated as Cost price less accumulated depreciation less accumulated impairment. - o Ensure that Impairment losses is calculated for: ▪ Accident & code 3 vehicles recorded on GMT's Fleetman system. Motor vehicles that were in accidents will have to be identified and a decision should be made whether these vehicles should be impaired; ▪ Vehicles sold after year-end. Vehicles sold between year-end and the date the AFS is compiled, should be identified and their selling prices (after selling costs) should be compared with their carrying values at year-end. Vehicles sold below their carrying values, should be impaired; ▪ Impairment losses on VIP vehicles where evidence is available from internal reporting that indicates that the economic performance of a VIP vehicle is, or will be worse than expected; ▪ Condition assessments performed at year-end. At year end, the GMT Fleet Management Section will issue directives, including FleetMan allocations lists, to all Transport officers at Client institutions to inquire if there might be vehicles in the fleet that should be impaired, i.e. vehicles that cannot be used in its current condition. Replies of vehicles which are indicated to be in a "poor" or "very poor/bad condition" should be carefully considered to identify vehicles that should be impaired or useful lives that must be reduced.					
Rating	Rating Description	RUL	Remarks		
1	<u>Good</u> New vehicles or used vehicles with a sound structure or appearance and well maintained.	As estimated	Normal maintenance required. No impairment.		
2	<u>Fair</u> Good performance with acceptable deterioration due to the age of the vehicle. The vehicle is still in a good running condition. These include damaged vehicles which will be repaired and the performance of the vehicle will not be affected as well RUL will not decrease after repairs.	As estimated	Deterioration regarded as normal wear-and-tear and impairment therefore not considered.		

SERVICE DELIVERABLES				TIME FRAMES	EXTENT
3	<u>Poor</u> Significant deterioration in structure/appearance and performance	Less than estimated	Significant impairment of performance and significant maintenance required. Impairment loss to be considered and calculated.		
4	<u>Very poor/bad/obsolete</u> Unsound or does not perform.	None or nominal	Replacement required. Impairment calculated.		
vi. Assist with calculation of residual values and re-assessment of residual values. 'Residual Value' is the current estimated amount that an entity would obtain from disposal of the asset, after deducting the estimated disposal costs, if the vehicle was already at the age and in the condition expected at the end of its useful life. - The residual value allocated to vehicles is based on historical data of the sales of GMT fleet vehicles. The residual value percentage is based on the average selling price (after deducting auction and advertising costs,) for the preceding three financial years (current year plus two preceding years) as a percentage of the cost prices of those vehicles sold. The order to calculate the residual values are: - The residual value percentage for a specific make and model vehicle should firstly be determined for that specific make and model. - If the residual value percentage can't be calculated for a specific make and model, then a residual value percentage per Class Identification Code (CIC) (to which that specific vehicle belongs to) should be calculated and used for that specific make and model vehicle. - If the residual value percentage can't be calculated the GMT fleet average is used for that specific make and model vehicle. - This average residual value calculated on the whole fleet serves as a maximum percentage for the calculation of residual values. If the residual value percentage per model or CIC code is lower than the fleet average residual value, the lower percentage should be used in the residual value calculations. If the residual value percentage per model or CIC code is higher than the fleet average residual value, the average residual value for the GMT fleet should be used. This is done to ensure that residual values are set at a prudent/ conservative value that would be acceptable to management. - Any extras (lights, radios, air-condition, etc.) must be capitalised as part of the cost price of the vehicle. Residual values are only calculated on the cost price of the vehicle. If extras are being equipped at a later stage in the vehicles life, the amount paid for the extras must be capitalised to the vehicle's cost price. If the higher cost price pushes the vehicle in a new CIC classification, the residual value and estimated useful life must be recalculated and depreciation will be accounted for taking into account the residual value and estimated useful life for the new CIC class if it can't be determined for a specific make and model vehicle.				By 15 October, for the previous six months ended 30 September	+/- 6400 vehicles

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
• Re-assessment of residual values: Should the residual value exceed the carry value for the annual assessment then the residual value must be assessed for reasonability. The Average of the Trade-in and Retail value for the year model as per the Auto Dealers Guide is used to determine the residual value. The Auto Dealers Guide values will however be further adjusted, taking the remaining life of the vehicle into consideration as at 30 September. If the re-assessed residual value remains higher than the carrying value, the vehicle will not depreciate further until future re-assessed residual value is lower than the carrying value.		
vii. Calculate the profit and loss on disposal of vehicles classified as operating leases. • Ensure that gains or losses arising from the de-recognition of items of property, plant and equipment have been determined as the difference between the net disposal proceeds, if any, and the carrying amount of the items	By 20 October, for the previous six months ended 30 September	+-250 vehicles
viii. Provide PPE notes to the financial statements and preparation of journals to be updated in GMT's financial system. Ensure that the following disclosures for PPE have been made as per GRAP 17: • For each class of property, plant and equipment recognized in the financial statements, has the following been disclosed: ○ the measurement bases used for determining the gross carrying amounts. ○ the depreciation methods used. ○ the useful lives or the depreciation rates used. ○ the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period. ○ a reconciliation of the carrying amount at the beginning and end of the period showing: ▪ additions; ▪ disposals; ▪ impairment losses recognised in surplus or deficit in accordance with the Standards of GRAP on Impairment of Cash-Generating Assets and Impairment of Non-cash generating Assets; ▪ impairment losses reversed in surplus or deficit in accordance with the Standards of GRAP on Impairment of Cash-Generating Assets and Impairment of Non-cash generating Assets (if any); ▪ depreciation; ▪ other changes for example movements of finance lease vehicles between GMT and Client institutions. • the amount of impairment losses recognized in surplus or deficit during the period. • For each class of property, plant and equipment recognized in the financial statements, the following should be disclosed: ▪ the existence and amounts of restrictions on title for property, plant and equipment pledged as securities for liabilities ▪ the amount of expenditures recognized in the carrying amount of an item of property, plant and equipment in the course of its construction; ▪ the amount of contractual commitments for the acquisition of property, plant and equipment.	By 15 November, for the previous six months ended 30 September)	Volumes indicated next to other areas which affect this disclosure

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
ix. Providing information for disclosure in GMTs change in estimate note as required by GRAP 3. - Where expectations of residual value and/or useful life differ from previous estimates, the changes should be accounted for as a change in an accounting estimate in accordance with GRAP 3 Accounting Policies, Changes in Accounting Estimates and Errors. - Calculate the financial effect and prepare the disclosure note in terms of GRAP 3 for the following areas affected by the change in estimates: depreciation, revenue and amounts receivable under finance leases. Depreciation Increase/decrease in the depreciation expense for the IFS (September) – approx. 1400 vehicles per reporting period Revenue Increase/decrease in the interest earned on finance leases for the IFS (September) – approx. 4700 vehicles per reporting period Amount receivable under finance leases Increase/decrease in the present value of finance lease receivables for the IFS (September) – approx. 4700 vehicles per reporting period	By 15 November, for the previous six months ended 30 September)	Indicated
x. Providing information for disclosure in GMTs cash flow statement and supporting disclosure note as required in GRAP 2. The approximate number of vehicles is listed next to each: - Vehicles moved from GMT to client institutions – 550 vehicles - Vehicles moved from client institutions to GMT – 395 vehicles - Loss on disposal of property, plant and equipment – 70 vehicles - Profit on disposal of property, plant and equipment – 350 vehicles - Proceeds on the carrying value of property, plant and equipment – 490 vehicles - Proceeds on stolen vehicles – 20 vehicles - Proceeds on recovered vehicles – 4 vehicles - Acquisitions of property, plant and equipment at cost – 260 vehicles - Accidents and impairment losses – 45 vehicles - Depreciation – property, plant and equipment – 1400 vehicles	By 15 November, for the previous six months ended 30 September)	Indicated
xi. Training and skills transfer Compile a skills transfer program for the purpose of skills transfer to GMT's state accountants that are seconded to the project and provide on the job training with the specific aim to empower GMT's staff to execute duties unassisted.	By 15 November, for the previous six months ended 30 September	

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
c) Review the output of the lease information of GMT's Oracle Lease Management System.		
Procedures:		
i. Preparation of amortization schedules. - Ensure that amortization schedules provided by GMT's LMS system are accurate. - Present Value - PV: Confirm that the present value of the lease agrees with the cost price of new vehicles (including extras) or outstanding capital as at the end of the prior financial year - Lease period - n: Confirm that the lease period agrees with the useful life of the vehicle on the Gofin Asset Register - Future Value - FV: Confirm that the future value is zero - Instalments - PMT: Confirm that the instalments in the amortization schedules agree with the total daily tariffs plus residual value at the end of the lease period or proceeds on disposal. - Future tariff increases: Increases in future lease instalments will agree with approved future tariff increases as recorded in the Medium-Term Expenditure Framework (MTEF guidelines).	By 30 October, for the previous six months ended 30 September	+ 5 200 vehicles' amortization schedules
ii. Preparation of client institution Asset Registers and Finance Lease Register. - Confirm opening balances, additions, disposals, carrying values and movements of vehicles between GMT and client institutions with the Gofin Asset Register. - Ensure that lease information is disclosed for every vehicle in the client institutions Asset register. - Ensure that the present values of lease payments at the end of the reporting period, agree with the capital redemption for each of the following periods: - not later than one year; - later than one year and not later than five years; - later than five years. Recalculate lease commitments to ensure accuracy: Recalculate Finance Lease commitments to ensure that amortization schedules are accurate based on daily tariffs, MTEF increases, residual values and remaining useful lives according to GMT's Gofin Asset Register. The information is prepared for 16 Provincial Departments, five National departments and two Public Entities.	By 20 October, for the previous six months ended 30 September	
iii. Preparation of relevant disclosure notes to be included in client institutions and GRAP entities Financial Statements. Refer to GRAP disclosure requirement in sections.	By 20 October, for the previous financial year)	Numbers indicated next to areas which affect this disclosure

1.3 Specifications of accounting services required by GMT - Annual Financial Statements and Interim Financial Statements

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
Audit and support services as and when required.		
Procedures:		
i. Company must be available at all times to address queries on the work performed, should they arise. The hourly tariff quoted in the Price Schedule must include hours worked, hours travelled and expenses incurred, for one person only. Expected annual hours for this service is estimated between 15h and 20h, based on historical records.	During and after annual- and interim financial statements, and ad hoc occurrences. This service is required during the preparation and assurance services.	

1.4 Accounting for GRAP 31 compliant maintenance plan register

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
Audit and support services as and when required.		
Procedures:		
Assistance with accounting for vehicle maintenance plans in terms of GRAP 31 and the preparation of a GRAP compliant maintenance plan register for the 2027/28, 2028/29 and 2029/30 Annual and Interim Financial Statements.	During and after annual- and interim financial statements, and ad hoc occurrences. This service is required during the preparation and assurance services.	
GMT purchases vehicles in bulk directly from suppliers, and has the option to include maintenance plans or not. GMT amended its procurement approach to maintenance plans since the 2023/24 financial year. In the past, some maintenance plans were included in the cost price of the vehicles, but this practice has been discontinued, and GMT now procures them separately. GMT considers the financial effect of the maintenance plans to be material for the purposes of its financial reporting.		
Service Provider to assist GMT with the following for the Interim and Annual Financial Statements:		
i. Preparing a GRAP compliant Vehicle Maintenance Plans Register for the 2027/28, 2028/29 and 2029/30 financial years.		
ii. Assistance with the calculation of amortization on maintenance plans using the straight line basis over their useful lives or kilometres driven during the year for vehicles exceeding plan limits, whichever is the highest.		
iii. Impairment of maintenance plans in terms of GRAP 26 on Impairment of Cash Generating Assets.		
iv. Close working relationship with GMT staff.		
Target date for deliverable of this section	31 May 2027 (AFS)	
	31 May 2028 (AFS)	
	31 March 2029 (AFS)	
	November 2027 (IFS)	
	November 2028 (IFS)	
Estimated time to be spent Senior Consultant	10 days (AFS)	
	10 days (IFS)	
Estimated time to be spent Director	1 day (AFS)	
	1 day (IFS)	

1.5 Accounting for GRAP 104 Financial Instruments

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
Audit and support services as and when required.		
Procedures:		
GRAP 104 – Financial Instruments Implementation The service provider shall provide comprehensive technical and implementation support relating to the revised Standard of GRAP 104: Financial Instruments, effective from 1 April 2025. The scope shall include, but not be limited to, the following: <u>Financial Instrument Identification and Classification</u> - Perform a detailed review of all financial assets and financial liabilities. - Develop and maintain a comprehensive financial instruments register. - Assess and document the classification of financial instruments in accordance with revised GRAP 104. - Prepare classification assessment memoranda and supporting documentation. The review shall include, amongst others: - Cash and cash equivalents. - Trade and other receivables. - Reimbursive income debtors. - Trade and other payables. - Lease liabilities. - Other contractual rights and obligations. <u>Measurement of Financial Instruments</u> - Review and determine the appropriate measurement basis for each class of financial instrument. - Assess instruments measured at amortised cost. - Assess instruments measured at fair value through surplus or deficit. - Assess instruments measured at fair value through net assets. - Determine effective interest rates where applicable. - Develop methodologies for fair value determination. - Assess valuation techniques and assumptions. <u>Expected Credit Loss (ECL) Impairment Model</u> The service provider shall develop, document and implement an Expected Credit Loss (ECL) model in accordance with revised GRAP 104. Services shall include: - Assessment of existing impairment methodologies. - Development of ECL policies and methodologies. - Identification of appropriate debtor groupings and risk categories. - Assessment of historical collection trends. - Development of probability of default assumptions. - Incorporation of forward-looking information. - Determination of loss given default assumptions. - Preparation of ECL calculation models and templates. - Review and validation of management assumptions. - Preparation of annual impairment calculations. <u>Accounting Policies and Procedures</u> - Review existing accounting policies relating to financial instruments. - Draft revised accounting policies in accordance with revised GRAP 104. - Update financial reporting templates and working paper files. <u>Interim and Annual Financial Statement Disclosures</u> The service provider shall: - Review all financial instrument disclosures. - Prepare revised disclosure templates. - Draft financial instrument notes for inclusion in the Interim and Annual Financial Statements. - Review compliance with all disclosure requirements of GRAP 104.		

SERVICE DELIVERABLES	TIME FRAMES	EXTENT																												
- Prepare disclosures relating to: - Credit risk. - Liquidity risk. - Market risk. - Fair value hierarchy. - Impairment losses. 6. <u>Audit Support</u> - Prepare technical accounting memoranda supporting all significant GRAP 104 conclusions. - Assist management in responding to audit queries. - Attend audit meetings where required. - Prepare responses to audit findings relating to financial instruments. - Assist in resolving audit issues arising from implementation. 7. <u>Knowledge Transfer and Capacity Building</u> - Conduct workshops for GMT finance officials. - Develop user guides and implementation manuals. - Transfer knowledge relating to: - Classification and measurement. - Expected Credit Loss methodology. - Disclosure requirements. - Annual reassessment procedures. - Provide practical training on maintaining ECL models and supporting working papers. 8. <u>Deliverables</u> The service provider shall provide, at a minimum: - GRAP 104 Impact Assessment Report. - Financial Instruments Register. - Classification and Measurement Assessment Report. - Expected Credit Loss Methodology and Calculation Model. - Transition Adjustment Report. - Revised Accounting Policies. - Financial Instrument Disclosure Templates. - Technical Accounting Position Papers. - Audit Support Working Papers. - Training Material and User Manuals. - Final GRAP 104 Compliance Report. 2027/28: <table><tr><td>Target date for deliverable of this phase</td><td>31 May 2028 (AFS)</td></tr><tr><td>Estimated time to be spent Senior Consultant</td><td>5 days (AFS)</td></tr><tr><td>Estimated time to be spent Director</td><td>1 day (AFS)</td></tr></table> The Service Provider to assist GMT with the following for the 2027/28 and 2028/29 and 2029/30 Interim- and Annual Financial Statements: 2028/29: <table><tr><td>Target date for deliverable of this phase</td><td>31 May 2028 (AFS)</td></tr><tr><td></td><td>November 2028 (IFS)</td></tr><tr><td>Estimated time to be spent Senior Consultant</td><td>12 days (AFS)</td></tr><tr><td></td><td>12 days (IFS)</td></tr><tr><td>Estimated time to be spent Director</td><td>1 day (AFS)</td></tr><tr><td></td><td>1 day (IFS)</td></tr></table> 2029/30: <table><tr><td>Target date for deliverable of this phase</td><td>November 2029 (IFS)</td></tr><tr><td>Estimated time to be spent Senior Consultant</td><td>N/A</td></tr><tr><td></td><td>7 days (IFS)</td></tr><tr><td>Estimated time to be spent Director</td><td>N/A</td></tr><tr><td></td><td>1 day (IFS)</td></tr></table>	Target date for deliverable of this phase	31 May 2028 (AFS)	Estimated time to be spent Senior Consultant	5 days (AFS)	Estimated time to be spent Director	1 day (AFS)	Target date for deliverable of this phase	31 May 2028 (AFS)		November 2028 (IFS)	Estimated time to be spent Senior Consultant	12 days (AFS)		12 days (IFS)	Estimated time to be spent Director	1 day (AFS)		1 day (IFS)	Target date for deliverable of this phase	November 2029 (IFS)	Estimated time to be spent Senior Consultant	N/A		7 days (IFS)	Estimated time to be spent Director	N/A		1 day (IFS)		
Target date for deliverable of this phase	31 May 2028 (AFS)																													
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Estimated time to be spent Senior Consultant	N/A																													
	7 days (IFS)																													
Estimated time to be spent Director	N/A																													
	1 day (IFS)																													

1.6 Annual Technical Accounting Support

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
Review of GMT's financial statements and provide additional technical assistance to the applicable reporting requirements		
Procedures:		
Technical Accounting Advisory Services The service provider shall provide specialist technical accounting support and advisory services to GMT on an as-and-when-required basis to ensure compliance with the PFMA, Treasury Regulations, Accounting Standards Board (ASB) pronouncements, National Treasury Directives and Standards of GRAP. The scope shall include, but not be limited to, the following: <u>1. Technical Accounting Opinions and Position Papers</u> • Provide written technical accounting opinions on complex and non-routine transactions. • Prepare accounting position papers supporting management's accounting conclusions. • Perform technical research and analysis of applicable GRAP Standards. • Develop accounting treatment recommendations supported by relevant accounting standards and implementation guidance. • Assist management in resolving differing interpretations of accounting standards. <u>2. Accounting Standards Implementation</u> Provide technical support relating to the implementation of new, revised and amended Standards of GRAP. Services shall include: • Impact assessments. • Gap analyses. • Accounting policy development. • Transitional adjustments. • Disclosure reviews. • Training and implementation support. <u>3. Accounting Policy Review and Development</u> • Review existing accounting policies for compliance with current accounting standards. • Develop and update accounting policies and procedures. • Prepare accounting policy position papers for approval by management. • Benchmark accounting policies against best practice in the public sector. • Ensure alignment with Provincial Treasury and National Treasury guidance. • Develop accounting manuals and standard operating procedures. <u>4. Annual Financial Statement Technical Reviews</u> • Perform detailed technical reviews of Annual Financial Statements. • Review compliance with all applicable Standards of GRAP. • Review disclosure notes and supporting schedules. • Identify accounting and disclosure deficiencies. • Provide recommendations for correcting material accounting and disclosure issues. • Review consistency between accounting policies, disclosures and supporting working papers. <u>5. Capacity Building and Knowledge Transfer</u> • Provide technical accounting workshops to finance officials. • Conduct annual updates on new and revised accounting standards. • Develop training material and implementation guides. • Facilitate knowledge transfer to GMT officials. • Provide practical guidance on accounting judgements and application of standards.		

1.7 Additional Ad Hoc Accounting and Reporting Services

SERVICE DELIVERABLES	TIME FRAMES	EXTENT
Ad Hoc Accounting and Reporting Services		
Activities:		
• Preparation of additional financial or management reports; • Additional accounting schedules and reconciliations; • Analysis and investigation of accounting or financial information; • Preparation of Asset Register information and schedules for internal and external stakeholders; • Any other accounting, financial reporting or related activities reasonably requested by GMT outside the core scope of services.		

Other notes for information – all service deliverables:

- GMT year end: 31 March, Interim Financial Statements reporting date: 30 September
- Data/information ownership vests with GMT and must be handed to the GMT upon completion of the deliverables
- Company must be available at all times to address queries on the work performed, should they arise
- Staff from the contracted company must be able to be present at the GMT premises when required
- The service will be subject to performance evaluation
- The final decision on the accounting treatment rests with GMT, should differences in interpretation/accounting treatment of matters arise.

Please note:

1. The Service provider will be subjected to a service evaluation twice per annum.
2. A transition period of two (2) months will be applied prior to the start of the new term contract.
3. Onsite attendance will be determined by WCMD (GMT).
5. All insurance cost relating to staff and their equipment will be for the service provider's own account.

2. List of additional documents which are part of the contract

The Goods and Services are to be provided in accordance with the following design drawings, schematic representations and annexures which form part of this contract. The list below indicates which items are included in the Appendix to this document, and which are issued separately due to size or other considerations. It is the responsibility of tenderers to ensure they have obtained and considered all the listed items for preparing their bid, which is the assumption when tenders are evaluated.

Identification	Size	Description	Included in Appendix
		NO ADDITIONAL DOCUMENTS FOR THIS CONTRACT	

3. Specifications, standards and workmanship

Item 1 inclusive of Sections 1.1 through 1.7 above (Description of the Goods and Services) incorporates the relevant specifications and standards applicable to this contract.

WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

Scope of Goods and Services

SCHEDULE D1: Contract information required from Supplier

The Purchaser requires the following information pertaining to the work for this contract to be furnished at the time of tender. The tenderer must provide ALL the information as stipulated in items 1 through 4 of this schedule below, failure of which may lead to disqualification of the tender.

Company specifications:

1. Proof that the Company is in existence for at least 5 (five) years
2. Company must have a proven ability with contactable references of at least five financial year ends during which the following information was prepared for a vehicle fleet of at least 1 000 vehicles, during which:
 - accounting for vehicle leases and providing lease information; and
 - vehicle asset register and providing asset registers on Modified Cash Standard (MCS) and the Generally Recognised Accounting Practice (GRAP) reporting frameworks.

Both the above in accordance with the specifications in this document.

This requirement is specifically for vehicles, not any other assets;

3. Company must have at least five CA (SA) (Chartered Accountant) staff members employed/contracted and available to perform the deliverables specified in the scope of service at the date of closing of the tender. The tenderer must provide documentary proof of same stating, experience, qualifications and names of the individuals. Only qualifications in accounting sciences will be deemed relevant and must at least be on a post-graduate level.
4. Preference will be given to companies which have an operational business presence in the Western Cape Province.
5. Company must have at least five years proven experience in the Public Sector.

**AUTHORISED SIGNATURE OF BIDDER AS PER SCHEDULE A1 (BID FORM) OF THIS DOCUMENT
SERVES AS SIGNATURE FOR THIS SCHEDULE**

Number of additional pages appended by the bidder to this Schedule:(If nil, enter NIL)

WESTERN CAPE GOVERNMENT**MOBILITY DEPARTMENT****GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT****Purchase Order**

Pro Forma Purchase Order form for use when the Purchaser requires the Supplier to provide the Goods and Services within a stated period of time

Purchase Order No.....

To.....(Supplier)

I propose to instruct you to provide the following Goods and/or Services

Description and quantity of Goods and/or Services.....

.....

Start date

Order Completion Date

Penalties per day R.....

☐

CSD Registration verified (Please tick

Please submit your price and delivery proposals below.

Signed on behalf of PurchaserDate

Total of Prices (inclusive of VAT) for Goods and/or Services on the Price Schedule (details attached)

R.....

Total of Prices (inclusive of VAT) for items not on the Price Schedule (details attached)

R.....

Total of the Prices (inclusive of VAT)

R.....

The programme for the Purchase Order is..... (attached)

Signed on behalf of Supplier:

Signature Name Date

I accept the above price and programme and instruct you to provide the Goods and/or Services for this Order.

Signed by delegated authority on behalf of Purchaser:

Signature Name Date

Purchase Order number assigned as above and issued to Supplier by SCM on behalf of Purchaser:

Signature Name Date

WESTERN CAPE GOVERNMENT

MOBILITY DEPARTMENT

GOVERNMENT MOTOR TRANSPORT (GMT): ACCOUNTING SERVICES: 3 YEAR TERM SERVICE AGREEMENT

Appendix: Additional documents

The Appendix to this contract is a separate document, independent of the main contract document (this document) and does not follow, or integrate with, the page numbering sequence of the main contract document.

PLEASE NOTE:

ALL items which are referenced in the main contract document form part of the complete contract documentation for this contract, irrespective of whether they are physically included in the Appendix or not. It is the responsibility of the tenderer to ensure it acquires and considers all the items referenced in this document in the preparation of the tender, which is the assumption when tenders are evaluated.

There is no Appendix to this contract.