

	PROVINCIAL SUPPLY CHAIN MANAGEMENT	
	REQUEST FOR QUOTATION FOR APPOINTMENT OF A SUITABLY QUALIFIED AND EXPERIENCED BIDDER TO PROVIDE THEORETICAL AND PRACTICAL GRAP STANDARDS TRAINING TO GAUTENG PROVINCIAL TREASURY AND GAUTENG MUNICIPALITIES	

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Content

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1. THE PROJECT BACKGROUND AND GOAL

1.1 Background

The Gauteng Province comprises eleven (11) local municipalities, each of which is required to prepare its annual financial statements in accordance with the Standards of Generally Recognised Accounting Practice (GRAP).

Among its statutory responsibilities, the Gauteng Provincial Treasury (GPT) is mandated to support municipalities within the province in achieving unqualified audit outcomes with no material findings. GPT has observed that municipalities continue to experience challenges in producing credible and reliable financial statements and in maintaining sound internal control environments. As a result, most municipalities recorded material amendments to their financial statements, together with non-compliance findings, in their most recent 2024/2025 Auditor-General reports.

Arising from this, GPT has identified an urgent need for targeted, intensive GRAP standards training for municipal officials, in order to strengthen financial management and reporting capacity and to address the specific weaknesses identified during the 2024/2025 audit cycle.

1.2 Goals of the Project

The Gauteng Provincial Treasury seeks to appoint a credible, suitably qualified and experienced service provider to deliver theoretical and practical financial management and reporting training on the GRAP standards listed in Table 1 below.

Table 1: GRAP Training Curriculum

No.	Description	Applicable GRAP Standard / Framework
1	Non-Current Assets	GRAP 16, 17, 21, 26, 27, 31, 103, 110; IGRAP 1
2	Revenue	GRAP 9, 23; IGRAP 1
3	Debt Impairment — Calculation and Application	GRAP 9, 104
4	Financial Instruments — New Standards	GRAP 104
5	Segment Reporting — Presentation and Disclosure	GRAP 18
6	VAT Presentation and Disclosure	Public sector industry best practice
7	Project Work-in-Progress (WIP) Capitalisation	GRAP 16 and public sector industry best practice
8	Key Control Account Reconciliations (VAT Control and Property Rates Revenue)	Public sector industry best practice
9	Prior Period Errors	GRAP 3
10	Agent–Principal Accounting	GRAP 109 and Accounting Standards Board (ASB) guidance
11	Calculation and Accounting for Commitments	GRAP 19

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No.	Description	Applicable GRAP Standard / Framework
12	Cash Flow Statement Calculation — demonstrated using municipal financial statements	Public sector industry best practice
13	Accounting for INEP-funded projects in Eskom-controlled areas (all affected financial statement line items)	Public sector industry best practice

The training is intended to improve financial management and reporting competence within the offices of the Chief Financial Officer and among internal auditors responsible for reviewing annual financial statements across the Gauteng municipalities.

2. THE CUSTOMER AND STAKEHOLDERS

- **Customer:** Gauteng Provincial Treasury (GPT)
- **Stakeholders:** Gauteng Provincial Treasury and the Gauteng municipalities

3. LOCATION OF TRAINING PER CORRIDOR

No.	Region / Venue	Estimated Dates	No. of Days	No. of Groups
1	Johannesburg Central	To be confirmed	4	2
2	Sedibeng Region	To be confirmed	2	1
3	West Rand Region	To be confirmed	2	1

4. SERVICE REQUIREMENTS

The appointed service provider must deliver GRAP standards training to Gauteng Provincial Treasury and Gauteng municipal officials, structured as follows:

- Training will be delivered over two (2) consecutive days per group.
- A total of one hundred and twenty (120) officials will be trained, divided into four (4) groups of twenty (20) delegates each. Group 1 will be trained on days 1–2, Group 2 on days 3–4, Group 3 on days 5–6, and Group 4 on days 7–8.

4.1 Outline of the Training

1. Two-day training programme per group.
2. Classroom-style seating arrangement.
3. Printed manual GRAP training material issued to each delegate.
4. Qualified facilitators, in accordance with the minimum qualifying criteria in Section 5.
5. Venue: GPT will provide the training venue for each corridor as set out in Table 2 (Section 3).

5. MINIMUM QUALIFYING CRITERIA

Service providers must submit a complete and responsive proposal that includes, but is not limited to, the mandatory requirements set out below. These requirements form the basis of the Stage 1B Desktop Evaluation described in Section 8.2. Failure to submit any of the documents required under this section may render a bid non-responsive.

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5.1 Company Experience

Bidders must submit a company profile substantiating relevant experience in Accounting, Auditing and GRAP implementation and the preparation and/or review of public sector financial statements.

- A minimum of five (5) years' demonstrable company experience in GRAP and/or IFRS-equivalent financial reporting training is required to qualify for scoring under this criterion.
- For scoring purposes, functionality points will be awarded on a sliding scale up to a maximum recognized experience period of ten (10) years. Experience more than ten (10) years will not attract further points beyond the maximum allocation, to keep the criterion objective, proportionate and non-discriminatory in line with Treasury Regulation 16A6.3(c).
- Evidence must be submitted in the form of a company profile, registration documents, and a summary of relevant projects undertaken, with dates.

5.2 Client References for Similar Projects

Bidders must submit a minimum of two (2) contactable reference letters confirming similar projects previously undertaken, namely the delivery of GRAP standards training (or comparable public-sector IFRS-equivalent financial reporting training) of a similar scope and scale.

- Each reference letter must be issued on the referee institution's official letterhead and signed by an authorized official of that institution.
- Each reference letter must confirm the scope, duration and number of delegates trained, and relate to work performed by the bidding company as an entity, not by an individual employee.
- For each of the references, bidders must provide the following contactable details for verification purposes: contact person's full name, designation, organisation, telephone number and email address.
- GPT will independently verify references. References that cannot be verified, or that are not contactable, will not be awarded points.

5.3 Facilitators Qualifications and Experience

Bidders must submit the abridged curricula vitae and SAICA registration confirmation of four (4) facilitators proposed to present the training.

- Each facilitator must be a Chartered Accountant registered with the South African Institute of Chartered Accountants (SAICA) as a CA(SA), with membership reflected as active and in good standing. Proof must be submitted in the form of a current SAICA membership certificate or an online membership verification printout dated within three (3) months of the closing date of this RFQ.
- Each facilitator must have a minimum of three (3) years' proven, verifiable training/facilitation experience specifically in GRAP standards training, substantiated by training records, attendance registers, facilitation certificates, or client confirmation letters.
- Each facilitator must be permanently employed by, or engaged under a long-term exclusive service agreement with, the bidding company. Bids proposing subcontracted or ad hoc freelance facilitators without a formal supporting agreement will be disqualified in respect of this criterion.

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5.4 Training Plan

Bidders must submit a comprehensive training/project plan detailing the timeframes, methodology, training topics per day (mapped to Table 1), and the expected outcomes of each training session.

5.5 Detailed Cost Breakdown

Bidders must submit a fully itemised pricing schedule covering the complete scope of the project (eight (8) training days across four (4) groups and three (3) regional corridors), structured in accordance with the format below.

Cost Element	Unit of Measure	Quantity	Unit Cost (excl. VAT)	Total (excl. VAT)
Facilitation fees	Per group, per day	8		
Training material (manual) per delegate	Per delegate	120		
Printing and binding of training material	Per delegate set	120		
Facilitator travel and subsistence (where applicable)	Per corridor	3		
Administrative and logistical costs	Lump sum	1		
Subtotal (excl. VAT)				
VAT @ 15%				
Grand Total (incl. VAT)				

6. PROJECT TIMELINES

- This project must be completed by no later than 31 August 2026.
- GPT will host a planning session with the successful service provider within one (1) week of appointment.
- The successful service provider must be able to mobilise within two (2) weeks of the date of appointment.

7. GPG ELECTRONIC INVOICE SUBMISSION SYSTEM

Payment to suppliers within thirty (30) days of receipt of a valid invoice is a national priority. In support of this, and in compliance with section 38(1)(f) of the Public Finance Management Act, 1999 (PFMA) and Treasury Regulation 8.2.3, an executive decision has been taken to make Invoice Management System (IMS) registration compulsory for all GPG suppliers whose bids are successful.

Assistance will be provided to the successful service provider(s) in this regard once the bid adjudication and award processes have been concluded and the successful supplier(s) appointed.

8. EVALUATION METHODOLOGY

STAGED APPROACH WHICH WILL BE APPLIED IN THE EVALUATION OF BIDS

Evaluation of the bids will be conducted in two stages as per the Preferential Procurement Regulations, 2022, issued in terms of section 5 of the Preferential Procurement Policy Framework Act, Act number 5 of 2000 (PPPFA), as follows:

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Stage One will involve evaluating bids for **Administration Compliance** and **Desktop Evaluations**.

During these stages, the bidder/s that do not meet the minimum requirements and thresholds as per each stage of evaluation will be disqualified and will not be considered for further evaluation.

Stage Two evaluation will be based on Price and Preference points only.

- Price = 80 points
- Preference = 20 points

STAGE 1A: ADMINISTRATIVE COMPLIANCE

1. Submission of fully completed and signed Standard Bidding Documents Forms (SBD 01 and SBD 04)
2. Submission of completed and signed Integrity Pact for Businesses Form.
3. Submission of completed and signed Protection of Personal Information Act Consent form
4. If there is a share of services between Tenderer, i.e., Joint Venture/Consortium, all participating parties must submit the following supporting documents:
 - Service Agreement stating the roles and the share percentage of the value of the undertaken project, signed by all parties, i.e., Letter of Authority from both or all companies bidding for this tender.

NOTE: Bidder/s that do not comply with the above requirements shall be eliminated and such bids shall be regarded as non-responsive.

OTHER REQUIRED DOCUMENTS:

- A valid Tax Compliance Status (TCS) Pin code issued by the South African Revenue Services (SARS)
- A Valid B-BBEE Certificate or Sworn Affidavit.
- Supporting Documents to claim preference points
- Provide the latest independently reviewed financial statements with comparative years. Alternatively, if no audited annual financial statements are available, provide the latest management accounts with comparative years signed by the accountant. Companies that are not required to be audited must provide a letter from the accountant attesting thereto. Companies that are new or dormant are not required to submit audited financial statements.
- Proof of registration with the National Treasury Supplier Database (CSD) report.
- A valid copy of the Company and Intellectual Property Commission (CIPC) Certificate.

Note: The successful service provider will be required to sign a non-disclosure agreement with the relevant stakeholders prior to commencement of the project.

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STAGE 1B: DESKTOP EVALUATION

A total of one hundred (100) points is allocated to Stage 1B. In accordance with Treasury Regulation, the criteria below are pre-determined, objective and disclosed in this RFQ, and directly correspond to the Minimum Qualifying Criteria set out in Section 5. Functionality is evaluated prior to, and independently of, the price and preference point evaluation in Stage 2.

The minimum qualifying threshold for Stage 1B is eighty (80) points out of one hundred (100). Bidders who fail to achieve this threshold will be regarded as non-responsive and will not proceed to Stage 2: Price and Preference Points evaluation.

Criterion	Guideline for Criterion Application	Weight
1. Company Experience (Section 5.1)	This criterion assesses the number of years the bidding company, as a legal entity (not an individual employee), has actively rendered Accounting, Auditing and GRAP standards training and/or comparable IFRS-equivalent public sector financial reporting training services. It is substantiated by the company profile, company registration documents, and a dated summary of relevant projects previously undertaken, as required under Section 5.1. Points are awarded on a sliding scale and are capped at a maximum recognised period of ten (10) years, so that the criterion remains objective, proportionate and non-discriminatory in line with Treasury Regulation 16A6.3(c); experience beyond ten (10) years does not attract additional points. • Ten (10) years or more of demonstrable, relevant company experience - 15 points • Seven (7) to nine (9) years of demonstrable, relevant company experience - 10 points • Five (5) to six (6) years of demonstrable, relevant company experience - 5 points • Less than five (5) years' company experience - 0 points (the minimum qualifying threshold in Section 5.1 has not been met).	15
2. Client References for Similar Projects (Section 5.2)	This criterion assesses the bidder's demonstrated track record of having previously undertaken similar projects, namely GRAP standards training (or comparable public-sector IFRS-equivalent financial reporting training) of a comparable scope and scale, on the work performed by the bidding company and not by an individual facilitator. Each reference must be evidenced by a signed reference letter, submitted in terms of Section 5.2, which is issued on the referee institution's official letterhead, confirms the scope, duration and number of delegates trained, and provides full contactable details of the referee official (full name, designation, organisation, telephone number and email address). GPT will independently verify all references submitted, whether telephonically or electronically, prior to or during the evaluation process; a reference that cannot be verified, or is not contactable, will not be awarded points, irrespective of the number submitted. • Four (4) verified reference letters for similar projects - 25 points	25

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Criterion	Guideline for Criterion Application	Weight
	• Three (3) verified reference letters for similar projects - 15 points • Two (2) verified reference letters for similar projects - 10 points • Fewer than two (2) verified reference letters or references that GPT is unable to verify or contact - 0 points.	
3. Facilitators Qualifications and Experience (Section 5.3)	This criterion assesses the qualifications, professional registration status, and relevant facilitation experience of the individual facilitators nominated to present the training, as evidenced by the abridged curricula vitae, SAICA membership confirmation, and training records/attendance registers submitted in terms of Section 5.3. To be counted as a compliant facilitator for scoring purposes, a nominated individual must, cumulatively: (i) be a Chartered Accountant registered with the South African Institute of Chartered Accountants (SAICA) as a CA(SA), with membership confirmed as active and in good standing by way of a current membership certificate or online verification printout dated within three (3) months of the RFQ closing date; (ii) hold a minimum of three (3) years' proven, verifiable experience specifically as a facilitator/trainer of GRAP standards training, substantiated by training records, attendance registers, facilitation certificates or client confirmation letters; and (iii) be permanently employed by, or engaged under a long-term exclusive service agreement with, the bidding company. A facilitator who fails to meet any one of these three requirements is not counted as compliant for purposes of this scoring table. • Qualified facilitators (4 Max)– 2,5 points each facilitator • Facilitators Experience, 3 years or more – 5 Points each • Facilitators Experience, less than 3 years – 0 Points each	30
4.Capability, Expertise and Work Approach	This criterion assesses the bidder's demonstrated capability and practical readiness to deliver the required training, evidenced by the submission of sample GRAP training material previously developed or used by the bidder, or attendance registers from prior, similar GRAP training assignments. The sample material and/or registers should be sufficient to allow GPT to assess the standard, relevance and depth of the bidder's previous training delivery. • Sample training material or attendance registers assessed as relevant to GRAP training - 10 points • No sample training material or attendance registers submitted - 0 points.	10
5. Training / Project Plan	This criterion assesses the quality, completeness and responsiveness of the training/project plan submitted in terms of Section 5.4. The plan must set out the	20

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Criterion	Guideline for Criterion Application	Weight
(Section 5.4)	implementation timeframes for the full duration of the project (across all three corridors and eight training days), the specific activities and GRAP topics to be covered per training day (mapped to Table 1), and the expected outputs/outcomes of each training session. Points are awarded cumulatively for each component present in the submitted plan. • Project plan indicating implementation timeframes, including start and end dates for each corridor/group - 5 points • Project plan indicating the specific activities/GRAP topics to be covered per training day - 10 points • Project plan indicating the relevant expected outputs/outcomes per training session - 5 points • No project plan submitted - 0 points.	
TOTAL	Maximum functionalities score obtainable	100

Note: the detailed cost breakdown required under Section 5.5 is a mandatory submission requirement and is not scored under Stage 1B. It is evaluated exclusively under Stage 2: Price and Preference Points, consistent with the Preferential Procurement Regulations, 2022, to prevent price from being scored under both functionality and price/preference.

Stage 2: Price and Preference Points

The contract will be awarded in terms of Regulation 4 of the Preferential Procurement Regulations, 2022, issued under the Preferential Procurement Policy Framework Act, 2000 (PPPFA). Bids that meet the Stage 1B functionality threshold will be adjudicated using the 80/20 preference point system, in terms of which points are awarded as follows:

Area	Points
Price	80
Preference	20
Total	100

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Preference Points

Specific Goal	Points Allocated
Enterprises owned by historically disadvantaged Individuals: Youth	20

Points for the specific goals above will be calculated pro rata to the percentage ownership of the bidding entity held by persons who meet the applicable criterion, rounded off to two decimal places. For example, where a company has five shareholders each holding 20% of the company, and three of the five shareholders meet the applicable criterion (e.g. are women), the bidder will be awarded 60% of the points allocated for that goal.

Bidders must submit the applicable returnable documents, as stipulated below, in order to be awarded preference points, and must complete and sign SBD 6.1 to claim such points.

Specific Goal	Evidence Required
Enterprises owned by historically disadvantaged Individuals: Youth	Identity document(s), valid B-BBEE certificate or sworn affidavit, Full CSD Report

- A bidder who fails to submit the supporting documents for a specific goal will not be disqualified but will score zero (0) of the twenty (20) points available for that specific goal and will be scored out of eighty (80) points for price only.
- Points scored for the specific goal(s) will be added to the points scored for price to determine the bidder's final adjudication score.
- Price and preference points will be calculated using the formula prescribed in SBD 6.1, in accordance with the Preferential Procurement Regulations, 2022.