PART A
INVITATION TO BID

YOU ARE HEREBY INVITED TO BID FOR REQUIREMENTS OF THE LIMPOPO PROVINCIAL TREASURY					
BID NUMBER:	LPT 005/2026	CLOSING DATE:	23 SEPTEMBER 2026	CLOSING TIME:	11H00
DESCRIPTION	PROVISION OF THREE (3) GENERALLY RECOGNISED ACCOUNTING PRACTICE (GRAP) SPECIALISTS TO SUPPORT IMPLEMENTATION OF MUNICIPAL FINANCE SUPPORT PROGRAMME II FOR A PERIOD OF 36 MONTHS				

BID RESPONSE DOCUMENTS MUST BE DEPOSITED IN THE BID BOX SITUATED AT *(STREET ADDRESS)*
ISMINI TOWERS TENDER BOX
LIMPOPO PROVINCIAL TREASURY
46 HANS VAN RENSBURG STREET
POLOKWANE 0699

BIDDING PROCEDURE ENQUIRIES MAY BE DIRECTED TO		TECHNICAL ENQUIRIES MAY BE DIRECT0ED TO:	
CONTACT PERSON	MAPHANGA T.H	CONTACT PERSON	MS MBUNGELA N. N
TELEPHONE NUMBER	015 298 7055	TELEPHONE NUMBER	079 894 7714
FACSIMILE NUMBER	015 298 7151	FACSIMILE NUMBER	
E-MAIL ADDRESS	Maphangath@treasury.limpopo.gov.za	E-MAIL ADDRESS	Mbungelann@treasury.limpopo.gov.za

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					
SUPPLIER COMPLIANCE STATUS	TAX COMPLIANCE SYSTEM PIN:		OR	CENTRAL SUPPLIER DATABASE No:	MAAA
ARE YOU THE ACCREDITED REPRESENTATIVE IN SOUTH AFRICA FOR THE GOODS /SERVICES OFFERED?	☐Yes ☐No [IF YES ENCLOSE PROOF]		ARE YOU A FOREIGN BASED SUPPLIER FOR THE GOODS /SERVICES OFFERED?	☐Yes ☐No [IF YES, ANSWER THE QUESTIONNAIRE BELOW]	

QUESTIONNAIRE TO BIDDING FOREIGN SUPPLIERS	
IS THE ENTITY A RESIDENT OF THE REPUBLIC OF SOUTH AFRICA (RSA)?	☐ YES ☐ NO
DOES THE ENTITY HAVE A BRANCH IN THE RSA?	☐ YES ☐ NO
DOES THE ENTITY HAVE A PERMANENT ESTABLISHMENT IN THE RSA?	☐ YES ☐ NO
DOES THE ENTITY HAVE ANY SOURCE OF INCOME IN THE RSA?	☐ YES ☐ NO
IS THE ENTITY LIABLE IN THE RSA FOR ANY FORM OF TAXATION?	☐ YES ☐ NO

IF THE ANSWER IS "NO" TO ALL OF THE ABOVE, THEN IT IS NOT A REQUIREMENT TO REGISTER FOR A TAX COMPLIANCE STATUS SYSTEM PIN CODE FROM THE SOUTH AFRICAN REVENUE SERVICE (SARS) AND IF NOT REGISTER AS PER 2.3 BELOW.

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) OR IN THE MANNER PRESCRIBED IN THE BID DOCUMENT.**
1.3. THIS BID IS SUBJECT TO THE PREFERENTIAL PROCUREMENT POLICY FRAMEWORK ACT, 2000 AND THE PREFERENTIAL PROCUREMENT REGULATIONS, THE GENERAL CONDITIONS OF CONTRACT (GCC) AND, IF APPLICABLE, ANY OTHER SPECIAL CONDITIONS OF CONTRACT.
1.4. **THE SUCCESSFUL BIDDER WILL BE REQUIRED TO FILL IN AND SIGN A WRITTEN CONTRACT FORM (SBD7).**
2. TAX COMPLIANCE REQUIREMENTS
2.1 BIDDERS MUST ENSURE COMPLIANCE WITH THEIR TAX OBLIGATIONS.
2.2 BIDDERS ARE REQUIRED TO SUBMIT THEIR UNIQUE PERSONAL IDENTIFICATION NUMBER (PIN) ISSUED BY SARS TO ENABLE THE ORGAN OF STATE TO VERIFY THE TAXPAYER'S PROFILE AND TAX STATUS.
2.3 APPLICATION FOR TAX COMPLIANCE STATUS (TCS) PIN MAY BE MADE VIA E-FILING THROUGH THE SARS WEBSITE WWW.SARS.GOV.ZA.
2.4 BIDDERS MAY ALSO SUBMIT A PRINTED TCS CERTIFICATE TOGETHER WITH THE BID.
2.5 IN BIDS WHERE CONSORTIA / JOINT VENTURES / SUB-CONTRACTORS ARE INVOLVED; EACH PARTY MUST SUBMIT A SEPARATE TCS CERTIFICATE / PIN / CSD NUMBER.
2.6 WHERE NO TCS PIN IS AVAILABLE BUT THE BIDDER IS REGISTERED ON THE CENTRAL SUPPLIER DATABASE (CSD), A CSD NUMBER MUST BE PROVIDED.
2.7 NO BIDS WILL BE CONSIDERED FROM PERSONS IN THE SERVICE OF THE STATE, COMPANIES WITH DIRECTORS WHO ARE PERSONS IN THE SERVICE OF THE STATE, OR CLOSE CORPORATIONS WITH MEMBERS PERSONS IN THE SERVICE OF THE STATE."

NB: FAILURE TO PROVIDE / OR COMPLY WITH ANY OF THE ABOVE PARTICULARS MAY RENDER THE BID INVALID.

SIGNATURE OF BIDDER: .....

CAPACITY UNDER WHICH THIS BID IS SIGNED: .....
(Proof of authority must be submitted e.g. company resolution)

DATE: .....

PRICING SCHEDULE – FIRM PRICES (PURCHASES)

NOTE: **ONLY FIRM PRICES WILL BE ACCEPTED. NON-FIRM PRICES (INCLUDING PRICES SUBJECT TO RATES OF EXCHANGE VARIATIONS) WILL NOT BE CONSIDERED**

IN CASES WHERE DIFFERENT DELIVERY POINTS INFLUENCE THE PRICING, A SEPARATE PRICING SCHEDULE MUST BE SUBMITTED FOR EACH DELIVERY POINT

Name of bidder.....	Bid number: LPT 005/2026
Closing Time **11H00**	Closing date: 23 SEPTEMBER 2026

OFFER TO BE VALID FOR **150** DAYS FROM THE CLOSING DATE OF BID.

ITEM NO.	QUANTITY	DESCRIPTION	BID PRICE IN RSA CURRENCY ** (ALL APPLICABLE TAXES INCLUDED)

- Required by: .....
- At: .....
  .....
- Brand and model .....
- Country of origin .....
- Does the offer comply with the specification(s)? *YES/NO
- If not to specification, indicate deviation(s) .....
- Period required for delivery .....
  *Delivery: Firm
- Delivery basis .....

Note: All delivery costs must be included in the bid price, for delivery at the prescribed destination.

** "all applicable taxes" includes value- added tax, pay as you earn, income tax, unemployment insurance fund contributions and skills development levies.

*Delete if not applicable

BIDDER'S DISCLOSURE

1. PURPOSE OF THE FORM

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.

Where a person/s are listed in the Register for Tender Defaulters and / or the List of Restricted Suppliers, that person will automatically be disqualified from the bid process.

2. Bidder's declaration

2.1 Is the bidder, or any of its directors / trustees / shareholders / members / partners or any person having a controlling interest1 in the enterprise, employed by the state? **YES/NO**

2.1.1 If so, furnish particulars of the names, individual identity numbers, and, if applicable, state employee numbers of sole proprietor/ directors / trustees / shareholders / members/ partners or any person having a controlling interest in the enterprise, in table below.

Full Name	Identity Number	Name of State institution

2.2 Do you, or any person connected with the bidder, have a relationship

1 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.

with any person who is employed by the procuring institution? **YES/NO**

2.2.1 If so, furnish particulars:

.....

.....

2.3 Does the bidder or any of its directors / trustees / shareholders / members / partners or any person having a controlling interest in the enterprise have any interest in any other related enterprise whether or not they are bidding for this contract? **YES/NO**

2.3.1 If so, furnish particulars:

.....

.....

3 DECLARATION

I, the undersigned, (name)..... in submitting the accompanying bid, do hereby make the following statements that I certify to be true and complete in every respect:

3.1 I have read and I understand the contents of this disclosure;

3.2 I understand that the accompanying bid will be disqualified if this disclosure is found not to be true and complete in every respect;

3.3 The bidder has arrived at the accompanying bid independently from, and without consultation, communication, agreement or arrangement with any competitor. However, communication between partners in a joint venture or consortium2 will not be construed as collusive bidding.

3.4 In addition, there have been no consultations, communications, agreements or arrangements with any competitor regarding the quality, quantity, specifications, prices, including methods, factors or formulas used to calculate prices, market allocation, the intention or decision to submit or not to submit the bid, bidding with the intention not to win the bid and conditions or delivery particulars of the products or services to which this bid invitation relates.

3.4 The terms of the accompanying bid have not been, and will not be, disclosed by the bidder, directly or indirectly, to any competitor, prior to the date and time of the official bid opening or of the awarding of the contract.

3.5 There have been no consultations, communications, agreements or arrangements made by the bidder with any official of the procuring

---

2 Joint venture or Consortium 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.

institution in relation to this procurement process prior to and during the bidding process except to provide clarification on the bid submitted where so required by the institution; and the bidder was not involved in the drafting of the specifications or terms of reference for this bid.

3.6 I am aware that, 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.

I CERTIFY THAT THE INFORMATION FURNISHED IN PARAGRAPHS 1, 2 and 3 ABOVE IS CORRECT.
I ACCEPT THAT THE STATE MAY REJECT THE BID OR ACT AGAINST ME IN TERMS OF PARAGRAPH 6 OF PFMA SCM INSTRUCTION 03 OF 2021/22 ON PREVENTING AND COMBATING ABUSE IN THE SUPPLY CHAIN MANAGEMENT SYSTEM SHOULD THIS DECLARATION PROVE TO BE FALSE.

.....	.....
Signature	Date
.....	.....
Position	Name of bidder

PREFERENCE POINTS CLAIM FORM IN TERMS OF THE PREFERENTIAL PROCUREMENT REGULATIONS 2022

This preference form must form part of all tenders invited. It contains general information and serves as a claim form for preference points for specific goals.

NB: BEFORE COMPLETING THIS FORM, TENDERERS MUST STUDY THE GENERAL CONDITIONS, DEFINITIONS AND DIRECTIVES APPLICABLE IN RESPECT OF THE TENDER AND PREFERENTIAL PROCUREMENT REGULATIONS, 2022

---

1. GENERAL CONDITIONS

1.1 The following preference point systems are applicable to invitations to tender:

- 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).

1.2 **To be completed by the organ of state**

(*delete whichever is not applicable for this tender*).

a) The applicable preference point system for this tender is the 80/20 preference point system.

b) Either the 90/10 or 80/20 preference point system will be applicable in this tender. The lowest/ highest acceptable tender will be used to determine the accurate system once tenders are received.

1.3 Points for this tender (even in the case of a tender for income-generating contracts) shall be awarded for:

(a) Price; and

(b) Specific Goals.

1.4 **To be completed by the organ of state:**

The maximum points for this tender are allocated as follows:

	POINTS
PRICE	80
SPECIFIC GOALS	20
Total points for Price and SPECIFIC GOALS	**100**

1.5 Failure on the part of a tenderer to submit proof or documentation required in terms of this tender to claim points for specific goals with the tender, will be interpreted to mean

that preference points for specific goals are not claimed.

1.6 The organ of state reserves the right to require of a tenderer, either before a tender is adjudicated or at any time subsequently, to substantiate any claim in regard to preferences, in any manner required by the organ of state.

2. DEFINITIONS

(a) **"tender"** means a written offer in the form determined by an organ of state in response to an invitation to provide goods or services through price quotations, competitive tendering process or any other method envisaged in legislation;

(b) **"price"** means an amount of money tendered for goods or services, and includes all applicable taxes less all unconditional discounts;

(c) **"rand value"** means the total estimated value of a contract in Rand, calculated at the time of bid invitation, and includes all applicable taxes;

(d) **"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; and

(e) **"the Act"** means the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000).

3. FORMULAE FOR PROCUREMENT OF GOODS AND SERVICES

3.1. POINTS AWARDED FOR PRICE

3.1.1 THE 80/20 OR 90/10 PREFERENCE POINT SYSTEMS

A maximum of 80 or 90 points is allocated for price on the following basis:

80/20 **or** **90/10**

$$Ps = 80\left(1 - \frac{Pt - P\,min}{P\,min}\right) \text{ or } \quad Ps = 90\left(1 - \frac{Pt - P\,min}{P\,min}\right)$$

Where

Ps = Points scored for price of tender under consideration

Pt = Price of tender under consideration

Pmin = Price of lowest acceptable tender

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

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3.2.1. **POINTS AWARDED FOR PRICE**

A maximum of 80 or 90 points is allocated for price on the following basis:

80/20 **or** **90/10**

$$Ps = 80\left(1 + \frac{Pt - P\,max}{P\,max}\right) \text{ or } \quad Ps = 90\left(1 + \frac{Pt - P\,max}{Pmax}\right)$$

Where

Ps	=	Points scored for price of tender under consideration
Pt	=	Price of tender under consideration
Pmax	=	Price of highest acceptable tender

4. POINTS AWARDED FOR SPECIFIC GOALS

4.1. In terms of Regulation 4(2); 5(2); 6(2) and 7(2) of the Preferential Procurement Regulations, preference points must be awarded for specific goals stated in the tender. For the purposes of this tender the tenderer will be allocated points based on the goals stated in table 1 below as may be supported by proof/ documentation stated in the conditions of this tender:

4.2. In cases where organs of state intend to use Regulation 3(2) of the Regulations, which states that, if it is unclear whether the 80/20 or 90/10 preference point system applies, an organ of state must, in the tender documents, stipulate in the case of—

(a) an invitation for tender for income-generating contracts, that either the 80/20 or 90/10 preference point system will apply and that the highest acceptable tender will be used to determine the applicable preference point system; or

(b) any other invitation for tender, that either the 80/20 or 90/10 preference point system will apply and that the lowest acceptable tender will be used to determine the applicable preference point system,

then the organ of state must indicate the points allocated for specific goals for both the 90/10 and 80/20 preference point system.

Table 1: Specific goals for the tender and points claimed are indicated per the table below.

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(Note to organs of state: Where either the 90/10 or 80/20 preference point system is applicable, corresponding points must also be indicated as such.

Note to tenderers: The tenderer must indicate how they claim points for each preference point system.)

The specific goals allocated points in terms of this tender	Number of points allocated (90/10 system) (To be completed by the organ of state)	Number of points allocated (80/20 system) (To be completed by the organ of state)	Number of points claimed. (90/10 system) (To be completed by the tenderer)	Number of points claimed (80/20 system) (To be completed by the tenderer)
Black people ownership ≥51%	N/A	**6**	N/A	
Woman ownership ≥ 51%	N/A	**7**	N/A	
Persons with disabilities ownership ≥ 51%	N/A	**2**	N/A	
Youth ownership ≥ 51%	N/A	**3**	N/A	
Locality – business / company based within a specific region (Limpopo) i.e. Municipal account/ address confirmation from Local Authority/ Lease agreement)	N/A	**2**	N/A	

DECLARATION WITH REGARD TO COMPANY/FIRM

4.3. Name of company/firm.....

4.4. Company registration number: .....

4.5. 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

[TICK APPLICABLE BOX]

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4.6. I, the undersigned, who is duly authorised to do so on behalf of the company/firm, certify that the points claimed, based on the specific goals as advised in the tender, qualifies the company/ firm for the preference(s) shown and I acknowledge that:

i) The information furnished is true and correct;

ii) The preference points claimed are in accordance with the General Conditions as indicated in paragraph 1 of this form;

iii) In the event of a contract being awarded as a result of points claimed as shown in paragraphs 1.4 and 4.2, the contractor may be required to furnish documentary proof to the satisfaction of the organ of state that the claims are correct;

iv) If the specific goals have been claimed or obtained on a fraudulent basis or any of the conditions of contract have not been fulfilled, the organ of state may, in addition to any other remedy it may have –

(a) disqualify the person from the tendering process;

(b) recover costs, losses or damages it has incurred or suffered as a result of that person's conduct;

(c) 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;

(d) recommend that the tenderer or contractor, its shareholders and directors, or only the shareholders and directors who acted on a fraudulent basis, 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; and

(e) forward the matter for criminal prosecution, if deemed necessary.

.....

SIGNATURE(S) OF TENDERER(S)

SURNAME AND NAME: .....

DATE: .....

ADDRESS: .....

.....

.....

.....

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LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

TERMS OF REFERENCE

FOR THE PROVISION OF THREE (03) GENERALLY RECOGNISED ACCOUNTING PRACTICE (GRAP) SPECIALISTS TO SUPPORT THE IMPLEMENTATION OF MUNICIPAL FINANCE SUPPORT PROGRAMME II FOR A PERIOD OF THIRTY-SIX (36) MONTHS

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Ismini Towers,46 Hans Van Rensburg Street,Polokwane 0700 Private Bag X9486,Polokwane 0700
Tel: 015 298 7000 Website :http//www.limtreasury.gov.za

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LIST OF ACRONYMS

ACCA	Association of Chartered Certified Accountants
AFS	Annual Financial Statement
AGA (SA)	Associate General Accountant South Africa
AGMA	Associated Chartered Global Management Accountant
AGSA	Auditor-General of South Africa
AT (SA)	Accounting Technician South Africa
BTO	Budget and Treasury Office
CA(SA)	Chartered Accountant South Africa
CGMA	Chartered Global Management Accountant
CIMA	Chartered Institute of Management Accountants
CIPC	Companies And Intellectual Property Commission
CSD	Central Supply Database
GRAP	Generally Recognised Accounting Practice
ICT	Information Communication Technology
IGR	Intergovernmental Relations
LGFM	Local Government Finance Management
LPT	Limpopo Provincial Treasury
MBRR	Municipal Budget and Reporting Regulations
MFMA	Municipal Finance Management Act 56 of 2003
MOV	Means of Verification
MPRA	Municipal Property Rates Act 29 of 2014
mSCOA	Municipal Standard Chart of Accounts
MFSP II	Municipal Finance Support Programme II
NT	National Treasury
PA(SA)	Professional Accountant South Africa
RGA	Registered Government Auditor
SAICA	South African Institute of Chartered Accountants
SAIPA	South African Institute of Professional Accountants
SARS	South African Revenue Service
SAQA	South African Qualifications Authority
SBD	Standard Bidding Document
SCM	Supply Chain Management

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SP	Support Plan
SOP	Standard Operating Procedures
ToR	Terms of Reference

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1. PURPOSE OF THESE TERMS OF REFERENCE

1.1 Limpopo Provincial Treasury (LPT) is seeking highly qualified, skilled, and experienced Local Government Finance Management (LGFM) specialists with specific experience in Generally Recognised Accounting Practice (GRAP) to provide professional services in support of the implementation of the Municipal Finance Support Programme II (MFSP II) in selected municipalities within Limpopo Province.

1.2 These Terms of Reference set out the general and specific qualifications, skills and experience requirements, the scope of work to be performed as well as the relevant contractual and working arrangements applicable to the appointment.

1.3 Bids will be accepted from bidders that propose to provide suitably qualified individual resources for the performance of the required services. The basis for the evaluation will be the qualifications, skills, and experience of the proposed individual resources of a bidding entity.

2. BACKGROUND INFORMATION

2.1 General

2.1.1 National Treasury (NT) has been established in terms of section 216 of the Constitution of the Republic of South Africa of 1996 to prescribe measures to ensure both transparency and expenditure control in each sphere of government. Furthermore, section 154 (1) provides for national and provincial spheres of government to support and capacitate municipalities to manage their own affairs, to exercise their powers and to perform their functions. Central to this LPT has a responsibility to assist organs of state in building capacity for efficient, effective and transparent public finance management and in implementing high-impact government initiatives.

2.1.2 Section 5 of the Municipal Finance Management Act 56 of 2003 (MFMA) provides for the general functions of NT and provincial treasuries over local government finance management. To be more specific, section 5 (3) requires a provincial treasury to fulfil its responsibilities in terms of the MFMA, including:

(a) monitoring the preparation of municipal budgets

(b) supporting municipalities in the preparation and the outcome of such budgets,

(c) submission of reports by municipalities in the province as required by the MFMA,

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2.1.3 A provincial treasury must submit all information submitted to it in terms of MFMA to NT.

2.2 LPT and the Intergovernmental Relations (IGR)

2.2.1 LPT is committed to building capacity for sound and transparent financial management in all twenty-six (26) municipalities in the province.

2.2.2 LPT is delegated to implement financial management reforms and the modernisation agenda in local government. To date, significant progress has been made of which milestones include, among others:

- ✓ Promulgation of the MFMA;
- ✓ Development and implementation of a fiscal framework aimed at supporting the Constitutional objectives of local government;
- ✓ Development and implementation of a budgeting framework for local government through the Municipal Budget and Reporting Regulations (MBRR), 2009;
- ✓ Development and implementation of an in-year reporting framework, including the monitoring of conditional grant performance;
- ✓ Continuous refinement of the accounting standards (GRAP Standards) directly aligned to the principles of accrual accounting; and
- ✓ Promulgation of the Municipal Regulations on a Standard Chart of Accounts (mSCOA) on 22 April 2014, after which municipalities were given a three-year preparation period to comply with the Regulations by 1 July 2017.

2.2.3 Alongside IGR and co-operative government frameworks, chapter 5 of the MFMA requires national and provincial governments to build the capacity of municipalities and to support the efforts of municipalities to identify and resolve their financial problems.

2.3 Background to Municipal Finance Support

2.3.1 As a result of the persistent stagnation of audit outcomes, numerous support programmes and interventions have been initiated by both national and provincial governments in an effort to improve the capacity of local government, address inadequate service delivery issues, and enhance good governance through improved accountability and transparency.

2.3.2 The MFSP II is incorporated into the LPT Strategic Plan and is currently

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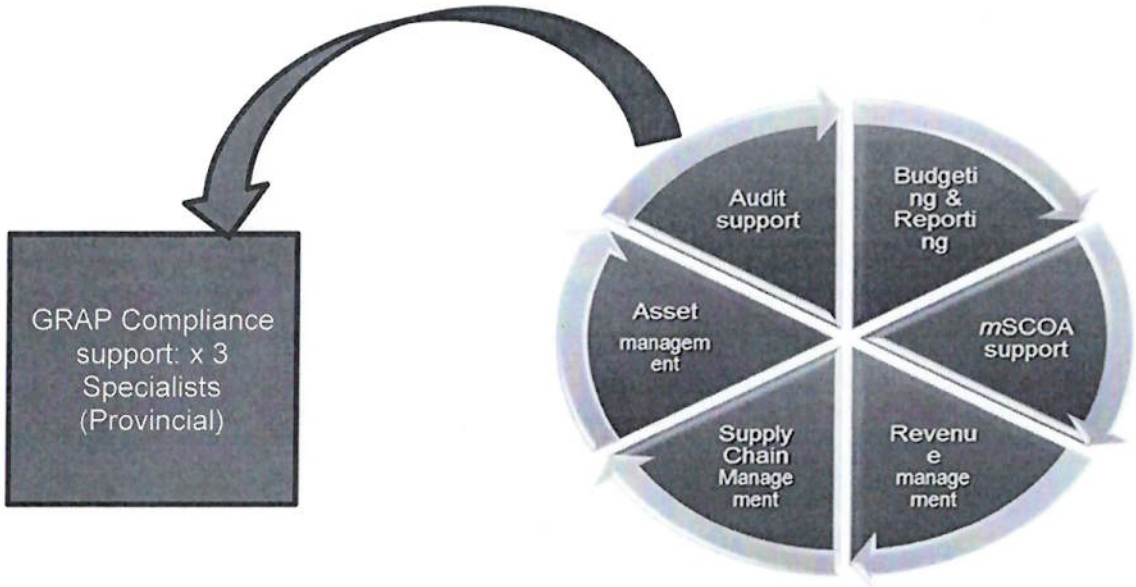
institutionalised within the Municipal Finance and Governance unit. The overall strategic goal of the programme is to facilitate improvements in the management of the financial affairs of municipalities, and to facilitate effective implementation of the MFMA.

2.3.3 The Medium-Term Development Plan priority three (3) provides for building a capable, ethical, and developmental state which relates to strengthening of local government.

2.3.4 The current MFSP II is a strategically driven programme of technical assistance aligned to the six (6) LGFM game changers, designed to build the institutional and technical financial management capacity of LPT and municipalities. This is mainly achieved through the placement of GRAP specialists, herein referred to as "Specialists" within the Municipal Finance and Governance unit of LPT, and the Budget and Treasury Office (BTO) of municipalities.

2.3.5 The MFSP II operating model is set out in the figure below and illustrates the alignment of the integrated project work streams to the one (1) of the six (6) LGFM game changers. It further shows the one (1) modality of providing direct institutional and technical capacity support to selected NT divisions, LPT municipal finance units and the BTOs of identified municipalities on GRAP related matters.

Figure 1: Municipal Finance Support Programme II: Operating Model



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2.3.6 The Municipal Finance and Governance Chief-Directorate in LPT is responsible for providing the overall strategic leadership, oversight, management, and support required for the successful implementation of the MFSP II.

2.3.7 The Chief-Directorate is led by a Chief-Director who is supported by Directors and Deputy-Directors as support officials. The Directors oversee the work performed by the Specialists deployed to participating municipalities.

2.3.8 This ToR is primarily for three (3) Specialists supporting the Municipal Finance Management workstream in GRAP Compliance who will be placed at LPT (Polokwane) depending on the need.

Kindly note that LPT reserves the right to amend the nominated municipalities, operational requirements and not to appoint and place all Specialist as per the ToR.

3. SPECIFIC SPECIALIST REQUIREMENTS

3.1 Overall Objective

The successful bidder will be required to work with LPT and selected municipalities to improve Municipal Financial Management, including but not limited to:

- GRAP compliance;
- best accounting practices;
- internal governance and controls;
- compliance with the MFMA and its supporting regulations;
- interpreting legislation, development and/or review related policies and procedure manuals with the ultimate objective of improving municipal audit outcomes.

3.2 Specific Scope of Work

The key activities per focus area over the duration of the project will include, but are not limited to the areas highlighted below.

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Table 1: GRAP Compliance scope of work.

Focus Area	Key Activities
Institutional Support	• Accounting and Reporting SP – conduct baseline assessments that will inform the customisation and development of the Accounting and Reporting SP for the identified municipalities. Develop the SP based on the findings. • Stakeholder Engagements – participate in management meetings and present progress reports on the implementation of the Accounting and Reporting SP. Actively participate in municipal finance and governance forums as required by LPT, • Accounting and reporting capacity building – Conduct on-going skills transfer to municipal budget and treasury office staff and other disciplines within Financial Management.
GRAP implementation and AFS preparation	• Provide technical support and guidance to the municipalities on the implementation of GRAP Standards, • Assist municipalities in developing and implementing GRAP compliant accounting policies, • Assist municipalities in developing, implementing, and reviewing the AFS preparation plans, • Provide support, coaching, technical advice, and technical guidance to municipalities on the compilation of financial statements, • Support and assist municipalities and their entities to timely submit the draft AFS to Internal audit, Audit Committee, and relevant stakeholders for review in line with AFS preparation plan, • Assist municipalities and municipal entities in complying with Chapter 12 of the MFMA relating to timeously submission of the AFS to Auditor General South Africa (AGSA). • Review and assess GRAP compliant accounting policies, including but not limited to debt impairment policy to support compliance and alignment with the GRAP standards. • Determine the methodology in line with all accounting related policies. • Develop quality and practical capacity building materials to enable effective GRAP implementation, in preparation of quality financial statements and train

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Focus Area	Key Activities
	finance staff on GRAP requirements to support ongoing compliance. • Assist LPT in reviewing the draft financial statements of municipalities and municipal entities, providing quality and practical review comments that will enhance the quality of financial statements, • Assist municipalities and their entities in preparing quality interim and annual financial statements, • Ensure weekly skills transfer to the relevant officials, supported by an attendance register as proof of involvement, and must be signed by both the Specialist and the official, • Participate effectively in municipal finance and governance forums, • Provide technical inputs, development and reviewing of accounting-related standards, guidelines and municipal accounting policies.

3.3 Project location and reporting

The Specialists will be based at LPT (Polokwane) and report to the designated Director responsible for the relevant district and/or accounting supporting area under the overall oversight of the Chief Director Municipal Finance and Governance. The Specialists may be required, from time to time, to attend national, provincial, and local government meetings for the duration of the programme.

The successful resource support internal management for the duration of the contract, statutory labor obligations, including salaries and statutory levies remains the responsibility of the bidder.

3.4 Specific expertise required

Successful bidders over and above the general capabilities, should demonstrate their proposed Specialists have the necessary experience and achievements in supporting municipalities in improving their financial management, particularly within the GRAP Compliance workstream. Emphasis must be made on the focus areas outlined in specific scope of work in this ToR.

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4. GENERAL REQUIREMENTS

4.1 Period and level of effort

4.1.1 The appointment shall be for a period of thirty-six (36) months, subject to the terms and conditions of the contract and satisfactory performance.

4.1.2 Will be required to work normal working hours (8 hours) on a full-time basis (Monday to Friday), excluding public holidays for the duration of the programme per financial year (1 April to 31 March). This will be pro-rated for the first financial year based on the actual date of appointment.

4.1.3 Performance will be assessed on a quarterly basis against agreed deliverables, outputs and reporting requirements.

4.1.4 The contract will be reviewed at least twice per year.

4.2 Incidental work to be performed

4.2.1 The Specialists must be required to perform the following incidental support activities related to the GRAP Compliance and MFSP II support function:

4.2.1.1 Build and maintain constructive working relationships with all MFSP II participants and stakeholders;

4.2.1.2 Serve as a resource for technical advisory on strategic priorities and projects related to GRAP Compliance and accounting.

4.2.1.3 Contribute to Municipal Finance and Governance's monthly, quarterly, and annual reporting;

4.2.1.4 Promote learning and cooperation for improved service delivery and sustainability;

4.2.1.5 Support the development, review and updating of methodologies and toolkits relevant to accounting, reporting and Municipal Finance Support; and

4.2.1.6 Support knowledge generation by identifying opportunities for knowledge sharing, developing relevant case studies and actively participating in knowledge sharing initiatives.

4.2.2 The activities listed in clause 4.2.1 are incidental to the main scope of work and must be considered by bidders when submitting their bids. These activities shall be performed within the agreed contract price and shall not attract additional payment.

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4.3 General capabilities required

4.3.1 Across the required areas of work, the proposed Specialists must have the following general capabilities:

4.3.1.1 Collaborative team player with strong interpersonal skills and the ability to effectively interact with stakeholders;

4.3.1.2 Logical, creative, innovative, analytical, lateral thinking, and problem solving abilities.

4.3.1.3 strong verbal and written communication skills including the ability to listen and learn;

4.3.1.4 Ability to transfer skills;

4.3.1.5 Ability to work under sustained pressure from varied sources, while maintaining a professional and supportive approach;

4.3.1.6 Computer literacy including detailed knowledge and use of the Microsoft Office Suite;

4.3.1.7 Sound financial planning and analytical skills;

4.3.1.8 experience or demonstrated ability in providing consulting and advisory services in an internal or external environment;

4.3.1.9 Ability to review and analyse strategic issues, current roles, functions, interface, processes and procedures, risks, and options; and

4.3.1.10 A clear understanding of the desired outcomes of the local government financial management and budget reform agenda.

4.4 Limitations of Assistance

4.4.1 The Specialists shall be subject to the following limitations;

4.4.1.1 Have no authority or signing powers to bind LPT, any municipality or any municipal entity.

4.4.1.2 May only provide support and execute functions as set out in the agreed Support Plan (SP), this ToR, the approved Service Level Agreement (SLA) and as defined in the MFSP II framework.

4.5 Monitoring and Reporting

Monthly activity reports on the progress with reference to the SP and specified key performance indicators must be compiled and submitted by the Specialists to the responsible Municipal Finance and Governance District Director and Chief Director.

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5. COMPLETION OF BID DOCUMENTS

5.1 The following are minimum requirements for completion of the bid document:

5.1.1 Bidders are required to complete the entire bid documents in terms of the requirements contained herein.

5.1.2 Where the space provided in the bid document is insufficient, separate schedules may be drawn up in accordance with the given formats. These schedules shall then be bound together with suitable contents page and submitted with the bid documents.

5.1.3 All bid documents, certificates, schedules (including additional schedules as mentioned above) and all forms required by this bid must be fully completed and signed by the authorised signatory.

5.1.4 Only original bid document shall be accepted.

5.1.5 Bidders must sequentially number all pages submitted in the bid document and attachments.

5.1.6 Bidders shall ensure that there are no missing or duplicated pages. LPT shall not accept liability regarding claims by bidders that pages are missing or duplicated.

5.1.7 The use of correction fluid is not allowed and any cancellation, alteration or amendment on the bid document must be signed for by the authorised signatory.

5.1.8 Completed bid documents together with all supporting documents must be packaged, sealed, marked, and submitted strictly as stipulated in this bid document.

6. EVALUATION CRITERIA

6.1 Bids will be evaluated in accordance with the prescripts of the Preferential Procurement Regulations of 2022, PPPF Act and NT prescripts and Limpopo Provincial Treasury Supply Chain Management policies.

6.2 Responsive bids will be evaluated on the 80/20 principle.

- ✓ The successful bidder will be the one scoring the highest points.
- ✓ General Conditions of Contract can be found on the Provincial/NT Website.

6.3 Evaluation of bids will be conducted in three (3) phases as follows:

6.3.1 Phase 1: Administrative Compliance

6.3.1.1 Bids will be assessed for administrative compliance, including submission of all mandatory documents, prescribed forms, supporting documentation and attendance of compulsory briefing session.

6.3.1.2 All documents identified as mandatory attachments in table 1 below must form part of the bidding documents. Failure to submit any document expressly identified as mandatory or failure to attend the compulsory briefing session, shall render the bid non-responsive.

6.3.1.3 Bidders must submit **a maximum of three (3) proposed resources/CVs** for evaluation, each supported by a fully completed and signed CV in the prescribed template attached as **Annexure A**. Bids that submit **more than three (3) proposed resources/CVs** shall be regarded as **non-responsive.**

6.3.1.4 Mandatory Attachments

Table 1: Mandatory Attachments

DESCRIPTION	ATTACHED PROOF	
	YES	NO
a) Hard copy of the bid proposal must be delivered to LPT tender box on or before closing date and time.		
b) Fully completed and signed CV in a prescribed template attached as Annexure A and must form part of the bidding documents. Failure to comply will result in **disqualification**.		
c) Certified copies of qualifications and Identification Document (ID) of the proposed resources. ***NB: Certified copies of supporting documents are accepted up to six months from the date of certification.***		
d) Written consent, availability and exclusive nomination declaration signed by each proposed resource, in the prescribed template attached as **Annexure B.**		

6.3.1.5 Submission of Curriculum Vitae (CV) and proposed resources

(a) Bidders must submit the required information for each proposed resource in the prescribed CV template attached as **Annexure A**. Any additional information may be submitted as a clearly marked supporting schedule, provided that such information does not replace the prescribed CV template.

(b) Each proposed resource must sign a consent and availability declaration form **(Annexure B)** confirming that:

i. the bidder is authorised to submit his/her CV, qualifications, professional registration information, identity document and any other supporting information for purposes of this bid;
ii. LPT is authorized to collect, receive, process, verify and store his or her personal information for purposes of bid evaluation, verification, due diligence, appointment and contract management;
iii. The proposed resource is available to render the services on a full-time basis should the bidder be appointed; and
iv. The proposed resource has not been nominated as a proposed resource by any other bidder in respect of this bid.

(c) A proposed resource may only be submitted by one bidder for this bid. Where the same proposed resource has been nominated by more that one bidder, or signs a consent and availability declaration for more than one bidder, in respect of this bid, LPT may regard the affected bid(s) as non-responsive on the basis that the resource does not meet the exclusive nomination requirement for this bid.

(d) Where LPT determines that the same proposed resource was submitted without proper consent, or that the submission involves false information, misrepresentation, collusion or any other prohibited conduct, LPT may reject the affected bid(s) and take any further action permitted by applicable law and SCM prescripts.

6.3.2 Phase 2: Functionality

(a) Only bids that comply with the administrative compliance requirements in Phase 1 will proceed to functionality evaluation.

(b) The bid will be evaluated on functionality as follows:

i. The evaluation committee members will individually evaluate each resource received against the functionality criteria as set out below. The functionality evaluation of submitted proposed resources/CV`s will be carried out as per evaluation criteria stipulated in **Tables 2 – 3** below.
ii. The functionality evaluation will be conducted in two (2) stages:
   - ✓ Stage 1: Functionality Evaluation: Technical Desktop Evaluation; and
   - ✓ Stage 2: Functionality Evaluation: Technical Exercise & presentation.

6.3.2.1 Stage 1: Technical Desktop Evaluation Requirements

(a) Bidders must provide supporting documentation as proof of educational qualifications, professional affiliation as well as all required certificates. South African qualifications must be issued by recognised institutions and may be verified against the National Qualifications Framework/ Learners Records Database where applicable.

(b) All foreign qualifications must be accompanied by South African Qualifications Authority (SAQA) confirmation or evaluation certificate. Please note that Certificate of membership of a professional body shall not be accepted as proof of educational qualification (Education qualifications refers to certifications issued by institution of high learning e.g., Certificate, diploma, degree, etc.)

(c) The bidder must clearly indicate the educational qualifications, professional affiliation, years of relevant experience and demonstrated achievements of each proposed resource in the prescribed CV template attached as **Annexure A.**

(d) Failure to submit proof of educational qualifications, professional affiliation or relevant experience shall be dealt with in accordance with the functionality scoring criteria. Submission of false qualifications will result in **disqualification** of the bidder.

(e) Each proposed resource must provide a record of demonstrated experience and achievement relevant to the scope of work in local government.

(f) Bidders who do not provide a record of experience will not be considered for the role. The evaluation will place an emphasis on the skills transfer experience, achievements, the scale and scope of the projects and reforms implemented, the extent to which the experience demonstrates a holistic view of the specialisation and context and demonstrates the proposed resource's ability to support skills transfer and improvement initiatives.

(g) Candidates must elaborate in their CV's specific hands-on experience including the reforms that he/she was actively involved in and also in relation to the focus areas of these ToR.

(h) **The successful bidder will be requested to provide original certificates or further verification documents before finalisation of the award.**

6.3.2.1.1 Functionality: Stage 1: Technical desktop evaluation

Table 2: Technical desktop evaluation

Technical/Functional Evaluation Criteria	Means of Verification	Weight score	Scoring Criteria
1.Level of **qualifications** per proposed resource that will be directly engaged in the execution of the project.	• Attach Curriculum Vitae, certified and valid copies qualifications and professional registration certificates of the resource.	**20**	**20 points =** Resource has NQF 8 in Accounting or Financial Accounting, **15 points =** Resource with a NQF 7 in Accounting or Financial Accounting, **0 points** = Resource **below** NQF 7
2. Level of **management experience** per proposed resource that will be directly engaged in the execution of the project in local government (professional support provided to municipalities, municipal entities, or other local government financial management assignment relevant to the scope)	Signed letters from three (3) contactable references confirming the performance of duties as stated in the CV.	**20**	**20 points** = 10+ years relevant experience in local government, **10 points =** 7 - 9 years' relevant experience in local government, **2 points =** 5 - 6 years' relevant experience in local government **0 points =** less than 5 years' relevant experience in local government. • **Years of experience will be cumulative in years and months.**
3. Qualification with recognised **professional bodies**	Qualification certificate of professional body	**10**	**10 points =** CA(SA), RGA, ACCA or equivalent **5 points =** PA(SA), AGA (SA), CGMA/AGMA or equivalent

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Technical/Functional Evaluation Criteria	Means of Verification	Weight score	Scoring Criteria
			2 points = AT(SA) or equivalent **0 points** = No professional qualification
4. Demonstrated **experience and achievements** in the municipal environment in the following key components aligned to the scope of work supported by the signed confirmation letters from contactable referrals: • GRAP implementation • Municipal financial accounting and reporting (General ledgers, cash books, related subsidiary accounts, registers etc.) • Municipal financial statements preparation and related MFMA legislation and prescripts. • Accounting related internal controls. • Preparation, implementation, and monitoring of audit	Signed letters from three (03) contactable references confirming the performance of duties	**20**	**20 points** = Excellent (demonstrated expertise in all seven components) **10 points** = Good (demonstrated at least six components) **5 points** = Average (demonstrated at least five components) **2 points** = Below Average (demonstrated at least three to four component) **0 points** = None demonstrated

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Technical/Functional Evaluation Criteria	Means of Verification	Weight score	Scoring Criteria
action plans. • Solid knowledge of municipal operations pertaining to budgets, revenue management, expenditure management and asset management and their accounting implications • Municipal external auditing.			
Sub Total		**70**	

- ✓ Bidders who fail to obtain the minimum of **55 points out of 70 points** on Technical Desktop Evaluation will not qualify for Technical Exercise & presentation., preference points and price evaluation.

6.3.2.2 Functionality: Stage 2: Technical Exercise & presentation.

(a) Technical Exercise & presentation. will be used to verify the proposed resource's specific knowledge, experience, technical competence, advisory ability and understanding of the scope of work for which their services are offered.

(b) Each of the three proposed resources must attend a Technical Exercise & presentation.

(c) The Technical Exercise & presentation evaluation criteria for the proposed resources are stipulated in the Tables 3 below.

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Table 3: Technical Exercise & presentation.

	FOCUS AREA	Criteria	Weight
01	Knowledge of relevant legislation, regulations, accounting standards and other related prescripts	5 = Excellent 4 = Good 3 = Average 2 = Below Average 1 = Poor 0 = Not demonstrated	5
02	Ability to identify and advise on key GRAP issues.	10 = Excellent 7 = Good 5 = Average 2 = Below Average 1 = Poor 0 = Not demonstrated	10
03	Ability to propose practical solutions, support implementation and improve municipal financial GRAP reporting outcomes	10 = Excellent 7 = Good 5 = Average 2 = Below Average 1 = Poor 0 = Not demonstrated	10
04	Advisory, communication and skills transfer	5 = Excellent 4 = Good 3 = Average 2 = Below Average 1 = Poor 0 = Not demonstrated	5
Sub-Total			**30**
TOTAL (Stage 1 & 2)			**100**

Bidders who fail to obtain the minimum combined functionality score of **85 points out of 100 points** on Technical Desktop Evaluation & Technical Exercise & presentation will not be considered for further evaluation on Specific Goals in terms of Preferential Procurement Regulation (PPR) 2022 and price.

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6.3.3 Phase 3: Preference Points (Specific Goals) and Price

The value of this bid is estimated to not exceed R50 000 000 (all applicable taxes included) and therefore the 80/20 preference point system shall be applicable in terms of the Preferential Procurement Policy Framework Act, 2005 (Act No.5 of 2000) and its regulations.

Preference points shall be allocated as follows: -

Folio No.	Criteria	Points
1	Price	80
2	Specific Goals	20
Total points for Price and SPECIFIC GOALS		**100**

a) The 80/20 Preference point system.

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

$$Ps = 80\left(1 - \frac{Pt - P\,min}{P\,min}\right)$$

Where:

Ps = Points scored for price of tender under consideration

Pt = Price of tender under consideration

Pmin = Price of lowest acceptable tender

b) Points awarded for specific goals.

Specific goals for the tender and points claimed are indicated per the table below. *(Note to organs of state: Where the 80/20 preference point system is applicable, corresponding points must also be indicated as such).*

Note to tenderers: The tenderer must indicate how they claim points for each preference point system).

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Preference points to be allocated as follows:	**Points allocation**	**Means of Verification**
Black people ownership ≥ 51 %	**6**	CSD and/or **copy of company registration** document
Women ownership ≥ 51 %	**7**	CSD report
Persons with disabilities ownership ≥ 51%	**2**	CSD and **Medical certificate** from a recognized Medical Practitioner
Youth ownership ≥ 51 %	**3**	CSD Report
Locality – business/company based within a specific region (Limpopo)	**2**	Proof of Local Address **i.e., Municipal account/ address confirmation from Local Authority/ Lease agreement)**

- ✓ Allocation of preference points for black people ownership ≥51%, woman ownership ≥51% and Youth ownership ≥51% will be considered as per latest CSD report and/or the Company registration document (CIPC). Bidders who are not registered on CSD on the closing date of the bid will not be allocated preference points.
- ✓ Bidders are required to duly complete SBD 6.1 and attach proof/means of verification as required (Proof of Local Address/ Proof of Municipal Rates and Taxes/ Valid Lease Agreement or Letter of Tribal Authority not older than three (3) months), failure to complete and submit documentation **will lead to non-allocation of preference points.**
- ✓ Persons with disabilities ownership ≥ 51%, are required (**compulsory**) to submit a medical certificate from a recognized Medical Practitioner, failure to submit the means of verification **will lead to non-allocation of preference points**.
- ✓ Bidders are urged to read and understand the contents of SBD 4 form. Bidders must ensure the full completion of the document and give special attention on 2.3, failure to disclose ALL the companies under the directors on CSD **will lead to disqualification.**

NB: The bid will be awarded to a maximum of three (3) highest point scoring bidders; however, the department reserves the right to appoint less than 3 resources.

7. CONTRACTUAL CONDITIONS

7.1 Contracting Authority

7.1.1 The successful bidder shall contract directly with the LPT.

7.2 Contract Fees

7.2.1 The proposed fees should preferably be compatible with the DPSA consultancy rates. The bid price will be evaluated using the rate per hour as per **Annexure C.** Each resource will be evaluated individually per hourly rate.

7.2.2 Prices will remain firm for the duration of the contract, and it is the responsibility of the bidder to consider all costs and all possible escalations when compiling bid prices. The department will not be responsible for travel and accommodation fees between place of residence and LPT.

7.2.3 LPT will be responsible for travel and accommodation from LPT (Polokwane) to different Institutions when executing the project. Kilometers traveled will be reimbursed by SARS rates.

Accommodation will be reimbursed on actual cost incurred, limited to National and Provincial Treasury threshold guidelines.

7.2.4 Parking will be reimbursed at actual parking cost upon submission of proof.

7.2.5 The financial proposal must be submitted in South African Rand and must indicate the rate applicable to each proposed resource/Specialist, together with the total cost for the duration of the contract in accordance with the prescribed pricing schedule.

7.2.6 The bidder must separately indicate the hourly rate of each individual resource included in the bid.

7.2.7 Successful bidders will be required to register for VAT if the annual turnover amount is above the VAT threshold.

7.2.8 LPT reserves the right to negotiate the final fees and make offers to successful bidders.

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8. SPECIALISTS REPORTING REQUIREMENTS

8.1 The following reports will be submitted by the successful bidder(s) as proof of delivery of services:

8.1.1 Monthly activity plans setting out the activities to be performed before the start of every month;

8.1.2 Monthly progress reports capturing evidence indicating work done, deliverables submitted, and time allocated to the achievement thereof; challenges and remedial actions.

8.1.3 Quarterly performance reports,

8.1.4 A close-out report on completion or termination of the contract.

8.1.6 Reports shall be written in English and supported by MOV's.

8.1.7 All reports, electronic files, and documents shall be structured, formatted, and completed according to the requirements of LPT;

8.1.8 All guidelines and templates produced during the duration of the contract shall remain the property of LPT.

9. REPLACEMENT OF PROPOSED OR APPOINTED SPECIALISTS

The successful bidder shall be required to provide the services through the proposed resource/ Specialist evaluated during the bid process. The successful bidder may not replace any appointed Specialist without the prior written approval of LPT. Any proposed replacement must meet the mandatory requirements and must possess qualifications, professional registration or affiliation, experience and technical competence that are equal to or better than those of the Specialist being replaced and will be subjected to a Technical Exercise & presentation. The replacement of a Specialist shall not result in an increase in the contract price.

10. TOOLS OF TRADE

10.1 Facilities to be provided to specialist

10.1.1 LPT will provide access to office accommodation, meeting rooms, workstations, printing facilities or relevant internal systems including at the municipality where the services of the Specialist will be required.

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10.2 Working tools to be provided by specialist

The successful bidder shall be responsible for ensuring that the appointed Specialists have all the tools of trade necessary to render the services including but not limited to laptops, connectivity, communication devises and all other administrative supplies that may be required over the duration of the programme.

10.3 Information Communication Technology (ICT) compliance requirements

10.3.1 Base Operating System Requirements Current and Supported

To protect our network and ensure seamless compatibility, contractor devices must run operating systems that are currently supported by the manufacturer. This means they are capable of receiving regular security updates and patches.

10.3.1.1 Specifically:

- **Windows Devices** (only Pro* or Enterprise editions): Must run at least Windows 11. All versions of Window 11 are supported.
- **MacOS Devices:** Not advisable.

10.3.2 Basic Security Features

- **Home versions** will not be allowed on the LPT network, **Data Compliance Risks**: Home versions may not comply with various regulatory requirements that businesses must adhere to, such as POPIA, GDPR, HIPAA, or PCI DSS, because they cannot enforce policies that control data access and sharing.
- **Regular Updates:** Contractors should configure their computers to receive and install updates/patches automatically. This includes any and all third-party applications, where applicable.

10.3.3 Antivirus and Anti-Malware Software

Contractors are required to maintain active antivirus and anti-malware protection on their devices.

10.3.3.1 The following specifications must be met:

- **Default Protection:** Microsoft Defender Antivirus, which is installed by default on all Windows 11 devices, is strongly recommended due to its integration and optimization with the operating system.
- **Alternative Solutions:** Contractors may opt to use another reputable

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antivirus package, provided it meets our security standards. Examples of acceptable alternatives include solutions from vendors like Norton, McAfee, or Sophos.

- **Requirements:** All antivirus solutions must support real-time scanning and threat detection and must be configured to update automatically and perform regular scans to ensure the highest level of protection against malware and other security threats.

11. BID VALIDITY PERIOD

11.1 The bid will be valid for a period of hundred and fifty (150) days from the closing date of the bid.

11.2 LPT may before the expiry of the bid validity period request bidders in writing to extend the validity period of their bids.

12. SPECIAL CONDITIONS OF CONTRACT

12.1 Bidder's own terms and conditions or qualifications of bid

This document contains the terms and conditions of this bid, and bidders must not change/amend the ToR or come up with their own terms and conditions.

12.2 Reservation of Rights

12.2.1 LPT reserves the right to –

(a) request further information or document (s) from any bidder after closing date in relation to information submitted as part of the bid. Any clarification, verification or further information requested by LPT shall be for the purposes of confirming, explaining or verifying information already submitted with the bid and shall not be used to permit the bidder to submit a new bid, materially amend its bid, correct material omission or improve its score after the closing date;

(b) Communicate only with the shortlisted bidders as and when necessary;

(c) Verify information and documentation of respective bidder from the NT's CSD system, South African Revenue Services (SARS), Companies & Intellectual Property Commission (CIPC), NT or any other relevant entity or visit the premises of the bidder at any time without notice.

(d) negotiate the final price with the recommended bidder; and

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(e) LPT reserves the right to withdraw, cancel or not proceed with the award, appointment or conclusion of the contract.

12.3 Bid Acceptance

12.3.1 Acceptance of a bid shall be communicated by LPT in writing to the successful bidder.

12.3.2 The successful bidder must be able to commence with the services on the date agreed with LPT and in accordance with the signed SLA.

12.4 Termination of Contract

12.4.1 LPT reserves the right to reject a bid or cancel an award or terminate a contract, whichever is applicable where the bidder or the successful bidder, –

(a) has failed to comply with the requirements of the bid document, these TORs, the General Conditions of Contract, and the SLA or any other applicable SCM prescripts and applicable laws;
(b) has acted in a fraudulent manner or in bad faith or in any other unsatisfactory manner in obtaining any other contract with any other state institution, government department, provincial administration or public entity;
(c) submits false, misleading, inaccurate or fraudulent information;
(d) misrepresents its qualifications, experience capacity, professional registration, tax status, CSD status, specific goals, ownership information, availability of the proposed resources or any other material information.
(e) after notification that the bid has been accepted, either fails, refuses or neglects or causes undue delays in the signing of the contract and service level agreement;

12.4.2 LPT may immediately terminate the contract without any notice if any of the following circumstances occur or exist: If the bidder –

(a) commits an act of misconduct or technical incompetence;
(b) commits or participates in any unlawful, dishonest, or unethical act in the performance of its obligations under this contract; or
(c) breaches this contract.
(d) Fail to deliver the project within the stipulated time frames.

12.4.3 LPT may cancel the contract, if it is satisfied that any person (being an employee, partner, director or shareholder of the bidder or a person acting on behalf of the bidder), firm or company (The expression "person, firm or company" shall include an authorized employee or agent of such a person, firm, or company):

(a) is executing a contract with government unsatisfactorily;
(b) has offered, promised or given a bribe or other gift or remuneration to any officer or employee in the Public Service in connection with obtaining or executing a contract;
(c) has acted in a fraudulent manner or in bad faith or in any other unsatisfactory manner in obtaining a contract with any government department, provincial administration, public body, company or person, or that he/she has managed his/her affairs in such a way that he/she has in consequence there-of been found guilty of a criminal offence;
(d) has approached an officer or employee in the Public Service before or after bids have been called for, to influence the award of the contract in his/her favour.
(e) has withdrawn or amended his/her bid after the time set for the receipt and opening of bids;
(f) when advised that his/her bid has been conditionally accepted, has given notice of his/her inability to execute or sign the contract or to furnish any security required;
(g) has disclosed to any other person, firm or company the exact or approximate amount of his/her proposed bid except where disclosure, in confidence, was necessary to obtain insurance premium quotations for the preparation of the bid;
(h) LPT may, in addition to any other legal recourse which it may have, cancel the contract between LPT and such person, firm or company and /or resolve that no bid from such a person, firm or company will be favourably considered for a specific period.

12.5 Conflict of Interests

Successful bidders and Specialists must not have or undertake duties or interests that create or might reasonably be anticipated to create an actual or perceived conflict with its duties and interests in executing the contract. Bidders must have internal control

measures in place to identify potential conflicts and to bring them to the attention of LPT.

12.6 Costs incurred by bidder

LPT will not be responsible for or pay any expenses or losses which may be incurred by the bidder in the preparation and submission of this bid.

12.7 Bid binding

All written information, warranties and representations made by or on behalf of the bidder before conclusion of the contract are binding upon the bidder and are deemed to have induced LPT to enter into this contract.

12.8 Liability

The successful bidder is responsible and liable for-

(a) the conduct, acts, and omissions of the bidder and/or agents or representatives.

(b) injury to any person, theft, loss, or damage suffered by LPT, which is occasioned by any unauthorized act, omission, negligence, breach of this contract or breach of any statutory duty by the bidder or its employees, agents, or representatives of the bidder. Under such circumstances, the bidder must, at its own expense, make good the loss or damage on demand and on the terms of LPT.

12.9 Intellectual Property Rights

(a) Copyright to all inventions and innovations developed using the products and methodologies offered by the bidder shall be vested in the Limpopo Provincial Treasury and in the State in general. Copyright, patent rights and all similar rights in any works or products created as a result of the execution of this bid and its assignments shall vest in and are hereby transferred to the LPT, unless the contrary is agreed to in the form of individual written agreements signed by the bidder and the Accounting Officer of LPT or his/her delegate. For this purpose, all works created in terms of this bid and its assignments shall be deemed to have been created under the direction and control of LPT.

(b) All data, data structures, forms and report formats designed or generated in the provision of training shall become the sole and exclusive property of LPT immediately upon acceptance of the service or service component. It is the

responsibility of the service provider to hand back all data, data structures, forms, and report formats to LPT at the end of the contract.

12.10 Bidder conduct

Bidders must –

(a) use and adopt reasonable professional techniques and standards in providing the service;

(b) monitor project implementation against set targets, costs, and timeframes.

(c) provide services with all due care, skill, and diligence.

(d) ensure continuity of services to LPT.

(e) comply with all industry best practices and standards issued or published by any provincial or national governing body, council or organisation;

(f) all reports issued by the service provider must be endorsed by the Project Steering Committee prior to submission to LPT;

(g) ensure that senior personnel, its employees, or engagement partners observe confidentiality and do not use any information obtained pursuant to this contract for any reason other than for the proper discharge of the bidder`s obligations under this contract. The bidder must have systems in place to monitor compliance in this regard;

(h) not in the process of fulfilling its obligations in terms of this contract, use any labour or intellectual capacity of any employee of the state, including employees of the LPT, for remunerative purposes, unless such employee has the necessary written authorisation;

(i) upon notice by LPT, revise or amend any report that the LPT is not satisfied with, within a period specified by the LPT in that notice; and

(j) immediately upon receipt of a notice from LPT, promptly replace or re-execute, at the LPT`s option, any portion of the services which within a period as determined by the LPT, from the date upon which they are delivered to the LPT are found to be defective in design or suffer from any non-conformity with this agreement;

(k) The bidder must further, at its expense ensure that every person involved in the execution of this contract and engagement partners are-

i. **Suitably qualified, properly skilled, experienced, trained, and competent to render the Services**. LPT may interview any person appointed by the Service Provider to execute this contract to test their understanding of the key deliverables in terms of this contract; and

ii. Where applicable, registered with relevant professional bodies.

(l) By bidding, the Service Provider is deemed to have satisfied itself regarding all conditions affecting this contract and must always comply with the manifest intent and obligations of this contract.

13. BID PRICE

13.1 Bid price must be in South African Rand including VAT, and any other additional cost.

13.2 Bidders must prepare a pricing schedule signed by the authorized signatory, indicating hourly rate for the duration of the contract.

i. The breakdown of hourly rate (VAT inclusive) for the duration of the project must clearly be indicated as per Pricing Schedule – **Annexure C** attached.

ii. Should there be a discrepancy between the prices in the schedule/price quotation and the total price indicated on the SBD 3.1 form, LPT **will consider the total price on the pricing schedule.**

14. ACCEPTANCE OF BID

14.1 Screening and Vetting

All recommended bidders or any of its directors/ trustees/ shareholders/ members/ partners or any person having a controlling interest in the enterprise will be subjected to Security Screening and Vetting by the relevant security clearance bodies/ authorities. LPT reserve the right not to appoint the bidder with a negative result.

14.2 Central Supplier Database registration

The bidder should be registered on the NT CSD. It remains the responsibility of the bidder to remain Tax compliant for the duration of the contract.

14.3 Appointment

Should the bid be accepted, LPT will issue a written letter of acceptance and in addition, a formal agreement will be entered between LPT and the appointed entity as per the contract/ SLA.

15. PAYMENT CONDITIONS

15.1 Invoices and payments

15.1.1 The Limpopo Provincial Treasury shall be responsible for effecting payments within thirty (30) days upon submission of a valid invoice by the service provider and only after confirmation of the services rendered by the relevant Directorate.
15.1.2 LPT will not make payment to the Service Provider in the event the Service Provider fails to satisfactorily perform any of its obligations in terms of this contract.
15.1.3 No interest shall be payable in the event of a dispute nor accrue on any payments due during a period of dispute.
15.1.4 Payment is subject to the service provider meeting the deliverables as per the SLA.
15.1.5 No advance payments will be made for the execution of this project.
15.1.6 Payments will be made by an electronic transfer, into the Service Provider's Bank Account as appeared on the verified CSD report of that service provider and invoice.

16. SUBMISSION OF DOCUMENTS AND CLOSING TIME

16.1 Please note, it is mandatory that bid documents must be submitted, completed, and signed.
16.2 Only bid document which are received in the Departments Tender Box (46 Hans van Rensburg Street, Polokwane) upon closing date and time will be considered.
16.3 Closing date of the bid is on the 23 September 2026.

17. LATE BIDS

Bids received after the stipulated closing date and time, at the address indicated in the SBD 1 form, will not be accepted for consideration and where practicable, will be returned unopened to the bidder(s).

18. COMPULSORY BRIEFING SESSION

18.1 Physical Compulsory briefing session will be held as follows:

Date:	14 September 2026
Venue:	Limpopo Provincial Treasury
	ISMINI Towers
	1st Floor Foyer
	46 Hans van Rensburg Street
	POLOKWANE
Time:	10h00

18.2 Failure to attend or send a representative to the compulsory briefing session will invalidate the offer.

Specialist CV Template: GRAP Compliance	Candidate Name:	Date:

Municipal Finance Support Programme

GRAP Support Specialist CV Template

ANNEXURE A

1. LOCATION OF THE SERVICES BEING OFFERED

GRAP Specialists (x3 Specialist) will be based at LPT (Polokwane) and report to the designated Director responsible for the relevant district and/or accounting supporting area under the overall oversight of the Chief Director Municipal Finance and Governance

Bidders must submit only three (3) proposed resources/CVs for evaluation, each supported by a fully completed and signed CV.

Candidate Name:_____ **Signature:** _____

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Specialist CV Template: GRAP Compliance	Candidate Name:	Date:

2. CANDIDATE'S PERSONAL DETIALS:

Personal Information:	Surname		
	First names		
	Identity / Passport Number		
	Tax Number		
	Date of birth		
	Gender		
	Nationality		
Contact Details:	Telephone number (land line)		
	Cell Number		
	Email Address		
	Physical Address		
Candidate background checks	Are you a South African citizen?	Yes	No
	If no, what is your nationality?		
	Do you have a valid work permit? (only if non- South African)	Yes	No
	Are you currently in the employ of the state	Yes	No
	If yes, please provide details		
	Have you ever been charged and convicted with a criminal offence?		
	If yes, please provide details of offence and the sentence imposed:		
	Do you have any pending criminal case against you?		
	If yes, please provide details		
	Have you ever been dismissed for misconduct?		

	If yes, please provide details		
	Do you have any pending disciplinary case against you?		
	If yes, please provide details		
	Have you resigned from a recent job pending any disciplinary proceeding against you?		
	If yes, please provide details		

3. CANDIDATE'S QUALIFICATIONS

(Add entries if needed. Start from the most recent qualification)

Qualification obtained	
Name of Institution	
Dates	
Qualification obtained	
Name of Institution	
Dates	
Qualification obtained	
Name of Institution	
Dates	

- Certified copies of all qualifications must be attached.
- International qualifications must be accompanied by South African Qualifications Authority (SAQA) accreditation.
- Certificate of membership shall not be deemed as proof of educational qualification.
- Non-submission of academic qualifications and SAQA Accreditation certificate will result in disqualification.

4. CANDIDATE'S EMPLOYMENT HISTORY

(Add additional entries if required. *Please start with the most recent employment and include the start date (MM/YY) and end date (MM/YY) related to each employment under the first column.*)

Date				**Position Held**	
				Description of your duties; highlighting experience relevant to the services required in this bid	
Start		End		Was this a senior / middle management position?	
MM	YY	MM	YY	Employer's Name	
				Employer's locality and contact details	
Date				**Position Held**	
				Description of your duties; highlighting experience relevant to the services required in this bid	
Start		End		Was this a senior / middle management position?	
MM	YY	MM	YY	Employer's Name	
				Employer's locality and contact details	
Date				**Position Held**	
				Description of your duties; highlighting experience relevant to the services required in this bid	
Start		End		Was this a senior / middle management position?	
MM	YY	MM	YY	Employer's Name	
				Employer's locality and contact details	

Bidders must note that for evaluation purposes experience not relevant to services required in this bid will not be considered or counted in the overall number of years' experience.

5. RECORD OF EXPERIENCE AND ACHIEVEMENTS

Specific experience: GRAP implementation	**Demonstrated experience and achievements** in the municipal environment in the following key components aligned to the scope of work: • GRAP implementation • Municipal financial accounting and reporting (General ledgers, cash books, related subsidiary accounts, registers etc.). • Municipal financial statements preparation and related MFMA legislation and prescripts. • Accounting related internal controls. • Preparation, implementation, and monitoring of audit action plans. • Solid knowledge of municipal operations pertaining to budgets, revenue management, expenditure management and asset management and their accounting implications. • Municipal external auditing. • Monitoring the Audit Action Plan	*< Please highlight the GRAP implementation, projects, reforms and/or initiatives that you were involved in, the key performance metrics achieved, your role in the specific operations, reforms or initiatives, and your key learnings from the experience>*

6. CANDIDATE'S REFERENCES

Provide at least three contactable references. References must be from managers/supervisors where specialist was previously /currently employed/contracted.

1	Name of referee	
	Organisation	
	Position of referee in organisation	
	Contact telephone / Cell number of referee	
2	Name of referee	
	Organisation	
	Position of referee in organisation	
	Contact telephone / Cell number of referee	
3	Name of referee	
	Organisation	
	Position of referee in organisation	
	Contact telephone / Cell number of referee	

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LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

ANNEXURE B

LPT 005/2026

CONSENT, AVAILABILITY AND EXCLUSIVE NOMINATION DECLARATION BY PROPOSED SPECIALIST

Tender description: Appointment of three (3) Generally Recognised Accounting Practice (GRAP) Specialists to support the implementation of the Municipal Finance Support Programme II for a period of thirty-six (36) months.

Tender number: _____

Name of bidder: _____

A. DETAILS OF PROPOSED SPECIALIST

Full names and surname: _____

Identity / passport number: _____

Contact number: _____

Email address: _____

Name of recognised Professional body: _____

Membership number: _____

Position / role proposed for under this bid: _____

B. DECLARATION BY PROPOSED SPECIALIST

I, the undersigned, hereby declare and confirm that:

1. I have been nominated by the bidder named above as a proposed Specialist for purposes of this bid.

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Ismini Towers 46 Hans Van Rensburg Street Polokwane 0700 Private Bag X9486 Polokwane 0700

2. I authorise the bidder to submit my curriculum vitae, qualifications, identity document, professional registration or affiliation information, reference information and any other supporting information required for purposes of this bid.

3. I consent to Limpopo Provincial Treasury collecting, receiving, processing, verifying and storing my personal information for purposes of bid evaluation, verification, due diligence, appointment, contract management and any related procurement process.

4. I confirm that the information submitted in relation to my qualifications, professional registration or affiliation, experience, references and availability is true, complete and correct.

5. I confirm that I am available to render the services on a full-time basis for the duration required under the Terms of Reference, should the bidder be appointed.

6. I confirm that **I have not** been nominated as a proposed Specialist by any other bidder in respect of this bid.

7. I understand that I may only be nominated by one bidder for this bid, and that if I am nominated by more than one bidder, or if I sign this declaration for more than one bidder in respect of this bid, the affected bid or bids may be regarded as non-responsive.

8. I understand that my nomination as a proposed Specialist does not create an employment relationship between myself and Limpopo Provincial Treasury.

9. I understand that, should the bidder be appointed, I will be required to comply with applicable confidentiality, information security, access-control, records management, ICT and conduct requirements applicable to external service-provider personnel rendering services to Limpopo Provincial Treasury or municipalities.

10. I understand that Limpopo Provincial Treasury may verify the information submitted in relation to my nomination, including my qualifications, professional registration or affiliation, experience, references and availability.

C. SIGNATURE OF PROPOSED SPECIALIST

Signed at _____ on this _____ day of _____ 20____.

Signature of proposed Specialist: _____

Full names: _____

D. CONFIRMATION BY BIDDER

I, the undersigned, duly authorised to represent the bidder, confirm that the above proposed Specialist has consented to being nominated by the bidder for purposes of this bid.

Name of authorised representative: _____

Capacity: _____

Signature: _____

Date: _____

LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

ANNEXURE C - PRICING SCHEDULE

NAME OF RESOURCE 1	
	RATE PER HOUR
Rate Exclusive	
VAT	
Total Inclusive	

NAME OF RESOURCE 2	
	RATE PER HOUR
Rate Exclusive	
VAT	
Total Inclusive	

NAME OF RESOURCE 3	
	RATE PER HOUR
Rate Exclusive	
VAT	
Total Inclusive	

1.1 Service provider to provide firm hourly rates for each resource for the thirty-six (36) month period.

1.2 The appointed service provider will be required to work normal working hours (8 hours) on a full-time basis (Monday to Friday), excluding public holidays for the duration of the programme per financial year (1 April to 31 March). This will be pro-rated for the first financial year based on the actual date of appointment.

1.3 The proposed fees should preferably be compatible with the DPSA consultancy rates.

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SIGNATURE DATE

Ismini Towers,46 Hans Van Rensburg Street,Polokwane 0700 Private Bag X9486,Polokwane 0700
Tel: 015 298 7000 Website :http//www.limtreasury.gov.za