



REQUEST FOR QUOTATION

The South African Qualifications Authority (SAQA) invites all interested parties to submit bids for requirements stipulated below:

DOCUMENT NUMBER:	RFQ2025/26-79
RFB ISSUE DATE	12 March 2026
RFB CLOSING DATE AND TIME:	18 March 2026 @11:00am
RFB VALIDITY PERIOD	90 Days (from RFQ closing date)
DESCRIPTION	Appointment of a Service provider to Supply/Deliver customization, delivery and implementation of an ECL model and related AFS support to GRAP 104 Compliance for 24 months (2 years)
PERIOD	90 Days
RESPONSES/SUBMISSIONS	All responses/submissions should be sent to rfq@saga.org.za
ENQUIRIES	Please direct all enquiries to: Mr Keshlen Naicker KNaicker@saga.org.za

Appointment of a service provider to Supply/Deliver a customized, delivery and implementation of an ECL Model and related AFS support to GRAP 104 Compliance for 24 months (two financial years).

SECTION 1: TERMS OF REFERENCE

1. INTRODUCTION

- 1.1. The National Qualifications Framework (NQF) Act, 67 of 2008 mandates SAQA to oversee the further development and implementation of the NQF, advance its objectives, and co-ordinate the three Sub-Frameworks.
- 1.2. The objectives of the NQF are designed to contribute to the full personal development of each learner and the social and economic development of the nation at large.
- 1.3. By implication, therefore, SAQA as the custodian of the NQF plays an influential role in the entire education and training sector.

2. PURPOSE

- 2.1. SAQA seeks the services of an experienced Service provider to submit quotations for the supply and development of a customized GRAP 104 compliant ECL model for receivables and for other financial instruments related to the SAQA AFS.
- 2.2. The primary objective of this project is to ensure that SAQA's is compliant with the revised GRAP 104 standard.

3. SCOPE OF WORK

- 3.1. Develop, customize and develop an ECL model/tool using the requirements of the new GRAP standard to calculate the provision for expected credit loss for the applicable financial years. The model/tool must be able to import data from the Accpac system whether directly or indirectly. The service provider should prepare the data as required for the model/tool.
- 3.2. Assist in performing credit assessments, impairment calculations and other relevant calculations for the AFS supporting leads, schedules and disclosures required for all financial instruments including receivables for the applicable financial years.
- 3.3. Assist in updating the relevant accounting policies and disclosures.
- 3.4. Assist in interpreting and applying transitional provisions.
- 3.5. Technical training with skills transfer / discussions on the implementation of the revised GRAP 104 (when applicable and required)
- 3.6. Assistance with answering audit queries if required.
- 3.7. Provide an ISA 540 compliant actuarial report on the calculations of the ECL model for receivables, and other financial instruments for the prior year and current financial year.

4. METHODOLOGY

The Service provider should use a robust methodology that includes:

- 4.1. Principles from the revised GRAP 104 standard
- 4.2. A model/tool to calculate relevant amounts using assumptions and methods that are in line with the accounting standard.
- 4.3. A data driven model that considers the nature, characteristics and classification of the financial instruments of SAQA.

5. DELIVERABLES

The Service provider is required to deliver the following:

- 5.1. Develop a tool or model to calculate values/balances or amounts required for the implementation of the revised GRAP 104 standard.
- 5.2. Assist with data conversion, cleaning, sorting (if required)
- 5.3. Provide assistance in updating the accounting policies, disclosures, transitional provisions and other services related to the preparation of the SAQA AFS.
- 5.4. Conduct a high-level review of the AFS for GRAP compliance.
- 5.5. Provide relevant training and develop and execute a skills transfer plan with the Finance team.

6. TIMELINE

- 6.1. The assignment is expected to be completed within at least 21 business days from the date of commencement.

7. EXPERTISE REQUIRED

The selected Service provider should have:

- 7.1. Proven experience in similar GRAP related implementations.
- 7.2. Possess staff/team lead with the necessary capability, experience, and qualifications to execute the assignment.
- 7.3. Excellent understanding of the preparation of annual financial statements in accordance with GRAP, PFMA and National Treasury Regulation

8. EVALUATION CRITERIA

The bid will be evaluated in two (2) stages:

- a) Stage 1: Administrative compliance and Screening of mandatory documents.
- b) Stage 2: Price and preference points evaluation

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8.1. **STAGE 1: MANDATORY REQUIREMENTS**

Service providers must comply with this section as it forms the basis of the evaluation of the Service provider’s proposal.

Mandatory documents	Comply	Not Comply
<p>1. Engagement team leader/lead consultant CV and proof of educational qualifications: (Use CV template provided)</p> <p>Provide Curriculum Vitae (CV’s) for the engagement team leader/lead consultant, showing their experience of at least 3 years in the accounting/finance/actuarial field and attach a copy of the individuals’ qualifications. NQF Level 7 or above qualification related to the Accounting/Finance/Actuarial fields.</p>		
<p>2. Proposed Teams CV’s and proof of educational qualifications. (Use CV template provided)</p> <p>Provide Curriculum Vitae (CV’s) for two individuals who will form part of the team that will attend the SAQA project and attach copies of their qualifications. NQF Level 7 or above qualification related to the Accounting/finance/actuarial fields.</p>		
<p>3. Reference letters</p> <p>The Service provider must attach at least three reference letters for the same or similar assignment in the public sector/private sector. The letters must be on the client’s letterhead, signed and not be older than 36 months.</p> <p>(SAQA reserves the right to verify references without prior notice to the Service providers).</p>		
<p>4. Proof of Registration with a professional body</p> <p>The Service provider must submit proof of registration with IRBA/South African Institute of Chartered Accountants (SAICA) or similar regulatory body</p>		
<p>5. Project plan of the model/tool used for GRAP 104/similar implementation</p> <p>The service provider must provide a written proposal showing the project plan detailing the timelines, methodologies, techniques and an illustration of the workings of the model or tool showing all necessary steps/processes to produce the required amounts/disclosures. The presentation and proposal must have been successfully implemented and audited with good audit outcomes for a previous client. This must be clearly referenced to the reference letters provided</p>		

8.2. STAGE 3: PRICE AND PREFERENCE POINTS EVALUATIONS

Price and Preference Points will be evaluated as follows:

All Service providers that have passed the mandatory requirements will be evaluated in terms of the 80/20 system prescribed by SAQA in line with PPR 2022 as follows:

- a) **80** Points for pricing.
- b) **15** preference points for the company that has at least 51% black ownership.
- c) **5** preference Points for the company that has at least 30% black woman ownership.

NB: Bidders must submit the certified B-BBEE Certificates copies/Sworn Affidavits indicating ownership percentage to claim the preference points.

9. PRICE SCHEDULE

PRICING SCHEDULE FOR EVALUATION PURPOSES.

COST PER PROCESS	Hours
1. Develop, customize and develop an ECL model/tool using the requirements of the new GRAP standard to calculate the provision for expected credit loss for the applicable financial years.	120 hours
2. Review of the AFS	40 hours
3. Assistance with data cleansing/sorting (if required)	40 hours
4. Assistance with implementing transitional provisions, developing accounting policies and disclosures	40 hours
5. Ad hoc services as and when required	40 hours
VAT	
GRAND TOTAL (All inclusive)	

Note:

- Only firm prices will be accepted.
- Invoicing of this project must be as per the price schedule.

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6 RFQ Special Conditions

- 6.1 Bidders should submit the recent National Treasury (CSD) Central Supplier Database's report.
- 6.2 Bidders are required to submit an original or certified copy of the B-BBEE certificate or Sworn Affidavit as per the B-BBEE Act. The SANAS Logo should be visible on the B-BBEE Certificate.
- 6.3 Bidders must complete, sign, and submit the attached SBD 4 and SBD 6.1 forms.
- 6.4 The proposal and required documents must be submitted using the PDF format only, through email to rfq@saqa.co.za
- 6.5 In Instances, where brand names are mentioned, SAQA will accept equivalent items that have similar specifications.
- 6.6 The National Treasury's General Conditions of Contract (GCC) will apply and is enforceable on this RFQ.
- 6.7 The RFQ will be evaluated in terms of the 80/20 system prescribed by the Preferential Procurement Policy Framework Act (PPFFA).

7 PROTECTION OF PERSONAL INFORMATION

- 8.1 In this clause, the words "personal information", "processing" and "responsible party" have the meanings ascribed to them in the Protection of Personal Information Act, 2013 (Act No.4 of 2013).
- 8.2 SAQA will comply with the Protection of Personal Information Act, 2013 (Act No.4 of 2013, (POPIA) by lawfully processing personal information submitted by bidders in accordance with the conditions of lawful processing as set out in POPIA.
- 8.3 All bidders must comply with their obligations as set out in POPIA for which they are a Responsible Party before sharing any information with SAQA.
- 8.4 SAQA will not be held liable for any non-compliance with the provisions of POPIA or unlawful processing or sharing of information by a bidder.

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

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).

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 90/10 preference point system.
- b) The applicable preference point system for this tender is the 80/20 preference point system.
- c) 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.

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).

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**

$$Ps = 80 \left(1 - \frac{Pt - Pmin}{Pmin} \right) \text{ or } Ps = 90 \left(1 - \frac{Pt - Pmin}{Pmin} \right)$$

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

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

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

Where

Ps = Points scored for price of tender under consideration

Pt = Price of tender under consideration Pmax = Price of highest acceptable tender

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.

(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)
At least 51% black ownership		15		
30% black woman ownership.		5		

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]

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:

.....
.....
.....
.....

COMPULSORY CV TEMPLATE FOR UNIFORMITY

Bidders must clearly indicate the practice area in the CV template.

(As per Mandatory requirement).

Proposed role in the SAQA project	
First Name and Surname	
Date of birth	
Nationality	
Professional Membership	
Present position	
Years with the bidder's organisation or Company	

Education

Institution	Duration (Date from - Date to)	Qualification Obtained (e.g., Degree(s) or Diploma(s)) <i>(Start from the most recent, Copies of each qualification to be included in the CV pack)</i> NB: Failure to attach documents will result in a disqualification.

Professional Experience (Relevant to the Area of Practice)

Professional Experience (Relevant to the Area of Role)	
Start from the most recent Experience	
Organisation	
Date (From – To)	
Position	
Location	
Description of duties (listed)	

Organisation	
Date (From – To)	
Position	
Location	
Description of duties (listed)	

Organisation	
Date (From – To)	
Position	
Location	
Description of duties (listed)	

List of similar projects (relevant to the Role)

Description	Organisation

References (relevant to the Role)

Name	Organisation	Contact details