CONTRACT SANRAL 1004/58400/2023/01R

REQUEST FOR TENDER: THE APPOINTMENT OF A SERVICE PROVIDER TO PROVIDE TECHNICAL FINANCIAL ACCOUNTING ADVISORY SERVICES TO SANRAL FOR A PERIOD OF 3 YEARS

HEAD OFFICE

29 November 2023

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PLEASE NOTE:
Form A2: CERTIFICATE OF INTENTION TO SUBMIT A TENDER

FORM A2: CERTIFICATE OF INTENTION TO SUBMIT A TENDER

Notes to Tenderer:

1. The duly completed certificate of intention to submit a tender must be submitted by whoever intends to tender for this particular tender prior to 4 December 2023. Failure to submit the certificate of intention to tender within the required period may render the tenderer non-responsive and SANRAL does not accept responsibility for any communication not received by the tenderer timeously.
2. Failure to submit this certificate would result in the tenderer not receiving addenda or additional issued information and may result in the tenderer being non-responsive if “any material amendment/s” contained in the addenda or additional information is not included in the tender offer/submission.
3. Late notification of intention to tender by a prospective tenderer will not necessarily result in the tender closing date being extended.
4. Should you intend to submit a tender for this particular tender please sign the certificate, scan and email the completed document to the email address indicated in T1.1 of this tender document.
5. The Employer shall send all correspondences, including Addenda, only to the Tenderer’s email address as provided herein; in addition, the Employer shall upload all correspondences on SANRAL website and National Treasury eTender Portal.

PART A: TENDER DATA

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CONDITIONS OF TENDER

Note to tenderer:

The Conditions of Tender are the Standard Conditions of Tender as contained in SANS 10845-3:2015 Edition 1.

SANS 10845-3:2015 Edition 1 is obtainable from:
SABS Standards Division
1 Dr Lategan Road
Groenkloof

or

Private Bag X191
Pretoria
0001

Tel: +27 12 428 7911
Fax: +27 12 344 1568
website: www.sabs.co.za.

TENDER DATA

The standard conditions of tender make several references to the tender data for details that apply specifically to this tender. The tender data shall have precedence in the interpretation of any ambiguity or inconsistency between the tender data and the standard conditions of tender.

Each item of data given below is cross-referenced to the clause in the standard conditions of tender to which it mainly applies

Clause Number	Tender Data
4,1,1	**Eligibility** **Only those tenderers who satisfy the following criteria are eligible to submit tenders:** **a) Registered on National Treasury Central Supplier Database at the closing of tender.** **Tenderers, or in the event of a Joint Venture or a Designated group, each member of the Joint Venture or Designated group, shall be registered on the National Treasury Central Supplier Database at the closing date for tender submissions. If not registered as verified online at tender closing; the tender will be declared non-responsive.** **b) Mandatory Technical Requirement** **i. The tenderer must be an audit, training or consulting firm that provides IFRS and GRAP training. 2 reference letters must be provided as proof for each training.** **ii. Audit firms and training offices – SAICA or IRBA practice/registration/accreditation number must be submitted.** **iii. Other consulting firm should provide CIPC company registration certificate.** **Failure to satisfy the eligibility criteria will result in a non-responsive tender.**

TENDER DATA

CLAUSE NUMBER	TENDER DATA
4.15.2	The closing time for submission of tender offers is 11:00 on **Thursday, 14 December 2023**
4.13.5	A Single envelope procedure will apply

Queries relating to issues arising from this tender process may be addressed to:

Email ProcurementHO12@sanral.co.za

CLAUSE NUMBER	TENDER DATA
4.15.1	**Submission in Tender box**: Electronic submissions will not be accepted. The Employer’s address for delivery of tender offers and identification details to be shown on each tender offer package are: Location of tender box: **SANRAL Northern Regional Offices** Physical Address: 38 Ida Street, Menlo Park, Pretoria (GPS dms (WGS84) 25°46′ 39.9″ S and 28°16′ 29.4″ E) *Identification details: Place the signed original tender offer in a package marked* TENDER SANRAL HO 1004/58400/2023/01R Tenders must be submitted during office hours (09:00 to 16:00) Monday to Friday at the Employer’s address. It is in the tenderer’s interest to ensure that the delivery of the tender offer is recorded in the Employer’s tenders received register and deposited in the tender box.

TENDER DATA

CLAUSE NUMBER	TENDER DATA
4.16.1	The tender offer validity period is 180 calendar days.
4.16.3	Where a tenderer, at any time after the opening of his tender offer but prior to entering into a contract based on his tender offer: (a) withdraws his tender; (b) gives notice of his inability to execute the contract in terms of his tender; or (c) fails to comply with a request made in terms of 4.17, 4.18, 5.9 or 5.13; such tenderer shall be barred from tendering on any of the Employer's tenders for a period to be determined by the Employer, but not less than 6 (six) months from a date determined by the Employer. This sanction also applies to tenders under evaluation and not yet awarded. This sanction does not apply to tenders under evaluation where a request for extension for the validity period was not accepted by the tenderer. The Employer may fully or partly exempt a tenderer from the provisions of this conditions if he is of the opinion that the circumstances justify the exemption.

TENDER DATA

5.11.7	Scoring Financial offers: **1. 80/20 preference point system for acquisition of goods and services for Rand value equal to or above R30 000 and up to R50 million** The following formula will be used to calculate thee points out of 80 for price: Ps =80(1-(Pt-Pm)/Pm) Where: - Ps is the points scored for price of tender under consideration. - Pt is the price of the tender under consideration; and - Pm is the price of the lowest acceptable tender. **1. 90/10 preference point system for acquisition of goods and services for Rand value above R50 million** The following formula will be used to calculate thee points out of 90 for price: Ps =90(1-(Pt-Pm)/Pm) Where: - Ps is the points scored for price of tender under consideration. - Pt is the price of the tender under consideration; and - Pm is the price of the lowest acceptable tender. In the event that the calculated value is negative, the allocated score shall be 0 (zero).

5.11.8

Scoring preference (Specific Goals):

Points for specific goals will be awarded according to the table below:

Specific goals	Criteria	20 points	
		Point allocation	Maximum points
B-BBEE Level	Level 1	20	
	Level 2	18	
	Level 3	14	
	Level 4	12	
	Level 5	8	20.00
	Level 6	6	
	Level 7	4	
	Level 8	2	
	Non-compliant contributor	0	

5.11.8 (Continued)

A valid B-BBEE verification certificate must be submitted.

- A tenderers' scorecard shall be a B-BBEE Verification Certificate issued in accordance with:
- Chartered Accountancy Sector Code/ Financial Sector Charter Code of Good Practice as issued by the Department of Trade and Industry and Competition.

2. The scorecard shall be submitted as a certificate attached to Returnable Schedule Form A14; and
3. The certificate shall:
   - Be valid at the closing date;
   - Have been issued by a verification agency accredited by the South African National Accreditation System (SANAS);
   - Be in the form of a sworn affidavit (accompanied by an audited financial statement or Management Account on the latest financial year) or a certificate issued by the Companies and Intellectual Property Commission in the case of an Exempted Micro Enterprise (EME); and
   - Have a date of issue less than 12 (twelve) months prior to the tender closing date (see Tender Data 4.15); and
4. A valid BBBEE Certificates shall contain:
   a. Name of enterprise as per enterprise registration documents issued by CIPC, and enterprise business address.
   b. Value-Added Tax number, where applicable.
   c. The B-BBEE Scorecard against which the certificate is issued, indicating all elements and scores achieved for each element. The actual score achieved must be linked to the total points as per the relevant Codes.
   d. B-BBEE status with corresponding procurement recognition level.
   e. The relevant Codes used to issue the B-BBEE verification certificate.
   f. Have a date of issue and expiry (e.g. 9 June 2018 to 8 June 2019). Where a measured entity was subjected to a re-verification process, due to material change, the B-BBEE Verification Certificate must reflect the initial date of issue, date of re-issue and the initial date of expiry. Re-verification does not extend the lifespan of the B-BBEE Verification Certificate.
   g. Financial period which was used to issue the B-BBEE Verification Certificate.

5. A valid Sworn Affidavit must contain the following:
   a. Name/s of deponent as they appear in the identity document and the identity number.
   b. Designation of the deponent as either the director, owner or member must be indicated in order to know that person is duly authorised to depose of an affidavit.
   c. Name of enterprise as per enterprise registration documents issued by the CIPC, where applicable, and enterprise business address.
   d. Percentage black ownership, black female ownership and whether they fall within a designated group.
   e. Indicate total revenue for the year under review and whether it is based on audited financial statements or management accounts.
   f. Financial year-end (must be in the format dd/mm/yyyy) as per the enterprise's registration documents, which was used to determine the total revenue.
   g. B-BBEE status level. An enterprise can only have one status level.
   h. Date deponent signed and date of Commissioner of Oath must be the same.

5.11.8 (Continued)	**Criteria for breaking deadlock** If two or more tenders score the same number of points and these tenders are also the highest ranked tenders, the tender with the highest preference points will be recommended for award. If functionality is part of the evaluation process and two or more tenders score equal total points and equal preference points, the tender that scored the highest points for functionality will be recommended for award. If two or more tenders score the same number of financial points and preference points and these tenders are also the highest ranked tenders, the tenderer to be recommended for award will be decided by the drawing of lots.

PART B: RETURNABLE SCHEDULES

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PART T2: RETURNABLE SCHEDULES

FORM NO	FORM DESCRIPTION	INITIAL IF COM-PLETED
A1	CERTIFICATE OF TENDERER'S BRIEFING	*1
A2	CERTIFICATE OF INTENTION TO SUBMIT A TENDER	*1
A3	CERTIFICATE OF AUTHORITY FOR SIGNATORY	*1
A4	DECLARATION OF TENDERER'S CURRENT STATUS OF ANY DEBT OUTSTANDING TO SANRAL	*1 & *2
A5	CERTIFICATE OF SINGLE TENDER SUBMISSION	*1 & *2
A6	CERTIFICATE OF FRONTING PRACTICES	*1 & *2
A7	DECLARATION – MANAGEMENT OF PROMINENT INFLUENTIAL PERSONS	*1 & *2
A8	CERTIFICATE OF PERMISSION TO CONDUCT DUE DILIGENCE INVESTIGATION	*1 & *2
A9	BIDDER'S DISCLOSURE	*1 & *2
A10	REGISTRATION ON NATIONAL TREASURY CENTRAL SUPPLIER DATABASE	*1 & *2
A11	SCHEDULE OF DEVIATIONS OR QUALIFICATIONS BY TENDERER	*1 & *2
A12	SCHEDULE OF ADDENDA TO TENDER DOCUMENTS	*1
A13	CERTIFICATES OF TAX COMPLIANCE	*1
A14	TENDERER'S B-BBEE VERIFICATION CERTIFICATE	*1 & *2
A15	DECLARATION OF TENDERER'S LITIGATION HISTORY	*1
A16	JOINT VENTURE AGREEMENT (IF APPLICABLE)	*1&*2
A17	INVITATION TO BID AND TERMS AND CONDITIONS FOR BIDDING	*1 & *2
A18	DECLARATION CERTIFICATE FOR LOCAL PRODUCTION AND CONTENT FOR DESIGNATED SECTORS (INCORPORATING SBD6.2) -NOT APPLICABLE	*1 & *2
A19	LOCAL CONTENT DECLARATION: SUMMARY SCHEDULE (ANNEXURE C) -NOT APPLICABLE	*1 & *2
A20	DECLARATION OF TENDERER'S PAST SUPPLY CHAIN MANAGEMENT PRACTICES	*1 & *2
B1.1	TENDERER'S PREVIOUS EXPERIENCE: TRAINING IN GENERALLY RECOGNIZED ACCOUNTING PRACTICE (GRAP)	*1
B1.2	TENDERER'S PREVIOUS EXPERIENCE: TRAINING IN NTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS).	
B1.3	TENDERER'S PREVIOUS EXPERIENCE: ACCOUNTING AND AUDIT SERVICES	*1
B14	JSE WORK	
B2.1	KEY RESOURCES (CHARTERED ACCOUNTANT CA (SA) QUALIFICATION, EXPERIENCE CERTIFICATION AND JSE IFRS ADVISOR	*1
B3.1	TENDERER ACCREDITATION/AFFILIATION WITH SOUTH AFRICAN INSTITUTE OF CHARTERED ACCOUNTANTS (SAICA)	*1
B3.2	OTHER CONSULTING FIRM SHOULD PROVIDE CIPC COMPANY REGISTRATION CERTIFICATE	*1
C1.1.1/SBD7	FORM OF OFFER	*2
C1.2.3	CONTRACT DATA – INFORMATION PROVIDED BY THE TENDERER	*2
C2.2/ SBD3	PRICING SCHEDULE	*1 & *2
C2.3	SUMMARY OF PRICING SCHEDULE	*1 & *2

PART F: SCOPE OF WORKS

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C3 SCOPE OF SERVICES

The South African National Roads Agency SOC Limited (SANRAL) is a state-owned entity that is mandated to manage the national road network in South Africa. It can be said that SANRAL specialises in Engineering such as, but not limited to construction-related project management of roads-related infrastructure. Whilst the core business is engineering, there are various support functions, including but not limited to Finance, Supply Chain Management, Internal Audit, Statutory Control, Marketing & Communications, Human Resources and Legal Services.

The main purpose of this contract is to provide advisory or consulting services on International Financial Reporting Standards (IFRS) and Generally Recognized Accounting Practice (GRAP). The service provider will be required to provide consulting services to SANRAL in the following areas:

(a) Provision of in-depth technical advice on IFRS and/or GRAP. SANRAL obtained an exemption from applying GRAP (Directive 12 issued by the accounting standard board (ASB), which exemption expires in March 2023. Therefore, at any time during the duration of the contract, there will be a requirement to change form IFRS to GRAP. This technical advice will be requested as and when required throughout the duration of the contract. The service will be expected to be available when needed.
(b) A review of interim and annual financial statements to ensure compliance with the applicable financial reporting framework in all respects (IFRS/GRAP measurement, presentation, and disclosures).
(c) A review of the disclosures of irregular and fruitless and wasteful expenditure to ensure that they comply with the PFMA and Treasury Regulations and latest frameworks.
(d) A review of interim and annual financial statements to ensure that they comply with Johannesburg stock exchange (JSE) requirements.
(e) A review of financial statements to ensure they comply with the decluttering principles and provide guidance on assessing materiality to comply with the JSE and IFRS.
(f) Assistance with the implementation of new and amended standards as and when required, including drafting of required accounting policies and procedures.
(g) A review of accounting policies and procedures as and when required.
(h) Advice on the best practice where IFRS/GRAP is silent.
(i) Provision of specific training on IFRS/GRAP at least once a year. New IFRS/GRAP standards applicable to SANRAL needs to be included in the training.
(j) Review lead schedules where applicable to determine if application of policies is accurate.
(k) Assistance with responses to external auditors where applicable in terms of the accounting policies or annual financial statements.
(l) Requests must be responded to within three (3) working days of the request being received.

C3 SCOPE OF SERVICES

C3.1.5 Description of the Project

To provide SANRAL with an end-to-end solution that can be utilised for Technical Financial Accounting Advisory Services.

THANK YOU

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