



**MOHOKARE**  
LOCAL MUNICIPALITY



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**CONTRACT NO: SCM/MOH/05/2026**

**PROPOSAL FOR THE PREPARATION OF  
GRAP-COMPLIANT ANNUAL FINANCIAL  
STATEMENTS AND FIXED ASSET REGISTER  
FOR A THREE-YEAR PERIOD**

**CLOSING DATE: 25 MAY 2026 (14:00)**

Prepared by:  
Mohokare Local Municipality  
Hoofd Street  
Zastron  
9950

NAME OF BIDDER	
CSD REGISTRATION NO	
SARS PIN	
AMOUNT (VAT incl.)	R

ADDRESS	
TELEPHONE NUMBER	
FAX NUMBER	
E-MAIL ADDRESS	



**The following particulars must be furnished /attached failure to do so WILL result in your bid being disqualified**

No.	Details	Tick(x)
1.	Proof that the supplier is registered on the <b>Centralised Suppliers Database (CSD)</b>	
2.	<b>Original municipal account of company</b> , if renting and the lessee is not responsible for municipal rates and taxes as stipulated in the lease agreement only a signed lease agreement /if renting and the lessee is responsible for municipal rates and taxes as stipulated in the lease agreement both signed lease agreement and municipal account not older than 3 months	
3.	<b>Compulsory site briefing attended</b> (if applicable)	
4.	<b>Certificate of authority of signatory</b> not older than 3 months	
5.	<b>Joint Venture Agreement</b> (if applicable)	
6.	<b>Completed and signed form of offer and Completed and signed MBD forms (ALL MBD forms in the tender)</b>	

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## **MBD 1 INVITATION TO BID**

**You are hereby invited to bid for the requirements of the Mohokare Local Municipality**

**BID NUMBER: SCM/MOH/05/2026 DESCRIPTION: PROPOSAL FOR THE PREPARATION OF GRAP-COMPLIANT ANNUAL FINANCIAL STATEMENTS AND FIXED ASSET REGISTER FOR A THREE-YEAR PERIOD CLOSING DATE: 25 MAY 2026 CLOSING TIME: 14:00**

**The successful bidder will be required to fill in a written Contract Form (MBD 7) and sign a service level agreement**

BID DOCUMENTS SHOULD BE DEPOSITED IN THE BOX SITUATED AT THE MUNICIPAL OFFICES OR MAY BE POSTED:

**MOHOKARE LOCAL MUNICIPALITY  
HOOFD STREET  
ZASTRON  
9950**

**Enclose the envelope with the contract number and the closing date.**

**Bidders should ensure that bids are delivered timeously to the correct address. If the bid is late, it will not be accepted for consideration.**

The bid box is generally open 5 days a week (Monday to Friday), from 08:00 to 16:30.

ALL BIDS MUST BE SUBMITTED ON THE OFFICIAL FORMS – (NOT TO BE RE-TYPED OR PHOTO COPIED)

**THIS BID IS SUBJECT TO THE GENERAL CONDITIONS OF CONTRACT (GCC) AND, IF APPLICABLE, ANY OTHER CONDITIONS OF CONTRACT**

**THIS BID WILL BE EVALUATED AND ADJUDICATED ACCORDING TO THE FOLLOWING CRITERIA:**

1. Relevant specifications
2. Value for money
3. Capability and capacity to execute the contract
4. PPPFA & associated regulation
5. 80/20 preference point system

**NB: NO BID WILL BE CONSIDERED FROM PERSONS IN THE SERVICE OF THE STATE (see definition on MBD 4 attached)**

**THE FOLLOWING PARTICULARS MUST BE FURNISHED  
(FAILURE TO DO SO MAY RESULT IN YOUR BID BEING DISQUALIFIED)**

NAME OF BIDDER \_\_\_\_\_

POSTAL ADDRESS \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

\_\_\_\_\_

CONTACT PERSON \_\_\_\_\_

TELEPHONE NUMBER CODE \_\_\_\_\_ NUMBER \_\_\_\_\_

CELLPHONE NUMBER \_\_\_\_\_

FASCIMILE NUMBER CODE \_\_\_\_\_ NUMBER \_\_\_\_\_

VAT REGISTRATION NUMBER \_\_\_\_\_

HAS ORIGINAL VALID TAX CLEARANCE CERTIFICATE BEEN ATTACHED (MBD2)?  
**YES/NO**

ARE YOU THE ACCREDITED REPRESENTATIVE IN SOUTH AFRICA FOR THE GOODS/  
SERVICES OFFERED BY YOU? (IF YES ENCLOSE PROOF)  
**YES/NO**

SIGNATURE OF BIDDER \_\_\_\_\_

DATE \_\_\_\_\_

CAPACITY UNDER WHICH THIS BID IS SIGNED \_\_\_\_\_

TOTAL BID PRICE (R) \_\_\_\_\_

**ANY ENQUIRIES REGARDING THE BIDDING PROCEDURE MAY BE DIRECTED TO:**

MUNICIPALITY : Mohokare Local Municipality  
DEPARTMENT : Supply Chain Management  
CONTACT PERSON : Acting-Chief Financial Officer – Mr. V. Litabe  
TEL NUMBER : 051 673 9600

**ANY ENQUIRIES REGARDING THE TECHNICAL INFORMATION MAY BE DIRECTED TO:**

CONTACT PERSON : Mr. Lebeta L  
CONTACT NUMBER : 064 472 2549

**MBD 2 APPLICATION FOR TAX CLEARANCE AND TAX CLEARANCE  
CERTIFICATE REQUIREMENTS**

**APPLICATION FOR TAX CLEARANCE CERTIFICATE  
(IN RESPECT OF BIDDERS)**

1. Name of taxpayer / bidder \_\_\_\_\_

2. Trade Name: \_\_\_\_\_

3. Identification 



  
Number

4. Company/Close 



  
Corporation Registration  
Number:

5. Income Tax Reference 



  
Number:

6. VAT Registration Number:

7. PAYE Employer 



  
Registration Number (if  
applicable)

Signature of contact person requiring Tax Clearance Certificate: \_\_\_\_\_

Name: \_\_\_\_\_

Tel Number:      Code: \_\_\_\_\_ Number: \_\_\_\_\_

Address: \_\_\_\_\_

Date: 20\_\_\_\_/\_\_\_\_/\_\_\_\_

**PLEASE NOTE THAT THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICES (SARS) WILL NOT EXERCISE HIS DISCRETIONARY POWERS IN FAVOUR OF ANY PERSON WITH REGARD TO ANY INTEREST, PENALTIES AND /OR ADDITIONAL TAX LEVIABLE DUE TO THE LATE - OR UNDERPAYMENT OF TAXES, DUTIES OR LEVIES OR THE RENDITION RETURNS BY ANY PERSON AS RESULT OF ANY SYSTEM NOT BEING YEAR 2000 COMPLIANT.**

## TAX CLEARANCE CERTIFICATE REQUIREMENTS

IT IS A CONDITION OF THE BIDDER THAT: –

1. The taxes of the successful bidder must be in order, or that satisfactory arrangement has been made with Receiver of Revenue to meet his/her tax obligations.
2. The attached form “Application for Tax Clearance Certificate” (in respect of bidders), must be completed in all aspect and submitted to the Receiver of Revenue where the bidder is registered for tax purposes. The Receiver of Revenue will then furnish the bidder with a Tax Clearance Certificate that will be valid for the period of twelve (12) months from the date of issue. This Tax Clearance Certificate must be submitted in the original together with the bid. Failure to submit the original and valid Tax Clearance may invalidate the bid.
3. In bids where Consortia /Joint Venture / Sub-contractors are involved each party must submit a separate Tax Clearance Certificate. Copies of the application for Tax Clearance Certificate are available at any Receiver’s Office.

## MBD 4 DECLARATION OF INTERESTS

1. No bid will be accepted from persons in the service of the state.
2. Any person, having a kinship with persons in the service of the state, including a blood relationship, may make an offer or offers in terms of this invitation to bid. In view of possible allegation of favouritism, should be resulting bid, or part thereof, be awarded to person connected with or related to persons in service of the state, it is required that the bidder or their authorised representative declare their position in relation to the evaluating /adjudicating authority and /or take an oath declaring his/her interest.
3. **In order to give effect to the above, the following questionnaire must be completed and submitted with the bid.**

3.1 Full Name: \_\_\_\_\_

3.2 Identity Number: \_\_\_\_\_

3.3 Company Registration Number: \_\_\_\_\_

3.4 Tax Reference Number: \_\_\_\_\_

3.5 VAT Registration Number: \_\_\_\_\_

3.6 Are presently in the service of the state\* YES/NO

3.6.1 If so, furnish particulars.

\_\_\_\_\_  
\_\_\_\_\_

3.7 Have you been in the service of the state for the past twelve months? YES/NO

3.7.1 If so, furnish particulars

\_\_\_\_\_  
\_\_\_\_\_

MSCM Regulations: "in the services of the state \*means to be: -

- (a) member of
  - (i) any municipal council;
  - (ii) any provincial legislature; or
  - (iii) the National Assembly or the National Council of Provinces;
- (b) a member of the board of directors of any municipal entity;
- (c) an official of any municipal or municipal entity;
- (d) an employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of the Public Finance Management Act, 1999 (Act No. 1 of 1999);
- (e) a member of the accounting authority of any national or provincial public entity; or
- (f) an employee of Parliament or a provincial legislature.

3.8 Do you, have any relationship (family, friend, other) with persons in the service of the state and who may be involved with the evaluation and or adjudication of this bid? **YES /NO**

3.8.1 If so, furnish particulars.

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3.9 Are you, aware of any relationship (family, friend, other) between a bidder and any persons in the service of the state who may be involved with evaluation and or adjudication. **YES/NO**

3.9.1 If so, furnish particulars.

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3.10 Are any of the company's directors, managers, principle shareholders or stakeholders in service of the state? **YES/NO**

3.10.1 If so, furnish particulars.

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3.11 Are any spouses, child or parent of the company's Directors, Managers, principal shareholders or stakeholders in service of the state? **YES/NO**

3.11.1 If so, furnish particulars.

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**CERTIFICATION**

**I, THE UNDERSIGNED (NAME) \_\_\_\_\_**

**CERTIFY THAT THE INFORMATION FURNISHED ON THIS DECLARATION FORM IS CORRECT. I ACCEPT THAT THE STATE MAY ACT AGAINST ME SHOULD THIS DECLARATION PROVES TO BE FALSE.**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Position**

\_\_\_\_\_  
**Name of Bidder**

## **MBD 6.1 PREFERENCE CLAIM IN TERMS OF THE PREFERENTIAL PROCUREMENT REGULATIONS**

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

**PURCHASES**

This preference form must form part of all bids invited. It contains general information and serves as a claim form for Specific Goals status preference points as well as a summary for preference points claimed for attainment of other specified goals.

**NB: BEFORE COMPLETING THIS FORM, BIDDERS MUST STUDY THE GENERAL CONDITIONS, DEFINITIONS AND DIRECTIVES APPLICABLE IN RESPECT OF SPECIFIC GOALS AS PRESCRIBED IN THE PREFERENTIAL PROCUREMENT POLICY FRAMEWORK ACT, 2000: PREFERENTIAL PROCUREMENT REGULATIONS, 2022.**

**GENERAL CONDITIONS**

1.1 The following preference points system are applicable to all bids;

- The 80/20 system for requirements with Rand value of up to R 50 000 000,00; and
- The 90/10 system for requirements with Rand value above R 50 000 000, 00.

1.2 The value of this bid is estimated to not exceed R 50 000 000, 00 and therefore the 80/20 shall be applicable.

1.3 Preference points for this bid shall be awarded for:

- (a) Price; and
- (b) Specific Goals

1.4 The points for this bid are allocated as follows:

	<b>POINTS</b>
<b>1.4.1 PRICE</b>	<b>80</b>
<b>1.4.2 SPECIFIC GOALS</b>	<b>20</b>

Separate Preference Points Claim Form will be used for the promotion of the specific goals for which points have been allocated in paragraph 1.3 (b) above.

**Failure on the part of a bidder to fill in and/or to sign this form may be interpreted to mean that preference points are not claimed.**

1.5 The purchaser reserves the right to require of a bidder, either before a bid is adjudicated or at any time subsequently, to substantiate any claim in regard to preferences, in any manner required by the purchaser.

## MBD 6.1

### GENERAL DEFINITIONS

1.6 “**Acceptable bid**” means any bid which, in all respects, complies with specification and conditions of bid as set out in the bid documents.

1.7 “**Bid**” means a written offer in a prescribed or stipulated form in response to an invitation by an organ of state for the provision of goods, work or services.

1.8 “**Comparative price**” means the price after the factors of a non-firm price and all unconditional discounts that can be utilised have been taken into consideration

1.9 “**Consortium or joint venture**” means an association of persons for the purpose of combining their expertise, property, capital, efforts, skills and knowledge in an activity for the execution of a contract.

1.10 “**Contract**” means the agreement that results from the acceptance of a bid by an organ of state.

1.11 “**Specific contract participation goals**” means the goals as stipulated in the Preferential Procurement Regulation 2017. In addition to above-mentioned goals, the Regulations [12. (1)] also make provision for organs of state to give particular consideration to procuring locally manufactured products.

1.12 “**Control**” means the possession and exercise of legal authority and power to manage the assets, goodwill and daily operations of a business and the active and continuous exercise of appropriate managerial authority and power in determining the policies and directing his operations of the business.

1.13 “**Equity Ownership**” means the percentage ownership and control, exercised by individuals within an enterprise.

1.14 “**Management**” an activity inclusive of control and performed on a daily basis, by a person who is principal executive officer of the company, by whatever name that person may be known, and whether or not that person is a director.

1.15 “**Owned**” means having all the customary elements of ownership, including the right of decision-making and sharing all the risks and profits commensurate with the degree of ownership interest as demonstrated by an examination of the substance, rather than the form of ownership arrangements.

1.16 “**Person**” includes reference to a juristic person.

## MBD 6.1

1.17 “**Rand value**” means the total estimated value of a contract in rand denomination that is calculated at the time of bid invitations and includes all applicable taxes and excise duties.

1.18 “**Small, Medium and Micro Enterprises (SMMEs)**” bears the same meaning assigned to this expression in the National Small Business Act, 1996 (No 102 of 1996).

1.19 “**Sub – contracting**” means the primary contractor’s assigning or leasing or making out work to, or employing another person to support such primary contractor in the execution of part of a project in terms of the contract.

1.20 “**Trust**” means the arrangement through which the property of one person is made over or bequeathed to a trustee to administer such property for the benefit of another person.

1.21 “**Trustee**” means the arrangement through which the property of one person is made over or bequeathed to a trustee to administer such property for the benefit of another person.

1.22 “**specific goals**” means specific goals as contemplated in section 2(1)(d) of the Act which may include contracting with persons, or categories of persons, historically disadvantaged by unfair discrimination on the basis of race, gender and disability including the implementation of programmes of the Reconstruction and Development Programme as published in *Government Gazette* No. 16085 dated 23 November 1994;

### **ADJUDICATION USING A POINT SYSTEM**

1.24 The bidder obtaining the highest number of points will be awarded the contract.

1.25 Preference points shall be calculated after prices have been brought to a comparative basis.

1.26 Points scored will be rounded off to 2 decimal places.

1.27 In the event of equal points scored, the bid will be awarded to the bidder scoring the highest number of points of specified goals.

### **POINTS AWARDED FOR PRICE SYSTEM**

#### **1.28 THE 80/20 PREFERENCE POINT SYSTEMS**

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

#### **80/20**

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

Where:

$P_s$  = Points scored for price of bid under consideration

$P_t$  = Rand of bid under consideration

$P_{\min}$  = Rand value of lowest acceptable bid

**MBD 6.1**

## POINTS AWARDED FOR ATTAINING THE SPECIFIC GOALS STATUS

### 1.29 The 80/20 preference point system for acquisition of services, works or goods up to a Rand value of R50 million

Specific Goals will be awarded as follows

Local area of supplier	Number of Points for Preference	
	80/20	90/10
Within the boundaries of the Mohokare local municipality	10	5
Within the boundaries of Xhariep District	6	3
Within the boundaries of the Free State	4	2
Outside of the boundaries of the Free State	2	1

Municipal Account or Lease Agreement of Company to be obtained as evidence

Black owned	Number of Points for Preference (80/20)	Number of Points for Preference (90/10)
100%	10	5
51% and above but less than 100 %	8	4
less than 51%	6	3
not black owned	4	2

Share Holding Certificate to be obtained as evidence

- (i) A maximum of 20 points may be allocated in accordance with the table above.
- (ii) The points scored in respect of Specific Goals contribution contemplated in the table above will be added to the points scored for the price.

### 1.30 The 90/10 preference point system for acquisition of services, works or goods above Rand value of R50 million

Points will be awarded for attaining the Specific Goals status level of contribution in accordance with the following table below:

- (i) A maximum of 10 points may be allocated in accordance with the table above.
- (ii) The points scored in respect of Specific Goals contribution contemplated in the table above will be added to the points scored for the price.

## BID DECLARATION

Bidders who claim points in respect of equity ownership must complete the Bid Declaration at the end of this form.

80 / 20 preference point system will be used for this Tender

**DECLARATION WITH REGARD TO SPECIFIC GOALS**

1.31 Name of firm : \_\_\_\_\_  
1.32 VAT Registration number : \_\_\_\_\_  
1.33 Company Registration number : \_\_\_\_\_

**TYPE OF FIRM**

- Partnerships
- One-person business / sole trader
- Close Corporation
- Listed Company
- (Pty) Limited

**[TICK APPLICABLE BOX]**

**DESCRIBE PRINCIPAL BUSINESS ACTIVITIES**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**COMPANY CLASSIFICATION**

- Manufacturer
- Supplier
- Professional service provider
- Other service providers e.g. transporters, etc.

**[TICK APPLICABLE BOX]**

## MUNICIPAL INFORMATION

Municipality where business is situated: \_\_\_\_\_

Registered Account No.: \_\_\_\_\_

Stand No.: \_\_\_\_\_

## CONSORTIUM / JOINT VENTURE

1.34 In the event that preference points are claimed for SPECIFIC GOALS by consortia / joint ventures, the following information must be furnished in order to be entitled to the points claimed in respect of the SPECIFIC GOALS Status.

Name of Company (to be consistent with paragraph 9.8)	Percentage (%) of the contract value managed or executed by the Company

1.35 I/We, the undersigned, who warrant that he/she is duly authorised to do so on behalf of the firm certify that points claimed, based on the equity ownership, indicated in paragraph 8 of the foregoing certificate, qualifies the firm for the preference(s) shown and I/we acknowledge that:

- (i) The information furnished is true and correct.
- (ii) The Equity ownership claimed is 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 paragraph 8, the contractor may be required to furnish documentary proof to the satisfaction of the purchaser that the claims are correct.
- (iv) If the claims are found to be incorrect, the purchaser may, in addition to any other remedy-
  - (a) recover costs, losses or damages incurred or suffered as a result of that

person's conduct; and

- (b) cancel the contract and claim any damages suffered as a result of having to make less favourable arrangements due to such cancellation;

**MBD 6.1**

**WITNESSES:**

1. ....

..... <b>SIGNATURE(S) OF BIDDER(S)</b>
---

2. ....

**DATE:**.....

**ADDRESS:**

.....

.....

.....

**BID ADVERTISEMENT**



## Call for Bids

### **PROPOSAL FOR THE PREPARATION OF GRAP-COMPLIANT ANNUAL FINANCIAL STATEMENTS AND FIXED ASSET REGISTER FOR A THREE-YEAR PERIOD**

Mohokare Local Municipality wishes to invite bidders for the above mentioned tender.  
The minimum specifications are detailed in the bid document.

Tender documents are obtainable at **Mohokare Local Municipality website and Etender Portal**

**Closing: 25 MAY 2026**

**Contact Person for queries:**

**Acting-Chief Financial Officer – Mr. V. Litabe**

**Instructions dealing with the depositing of bids:**

Address bids to:

**Mohokare Local Municipality  
Hoofd Street  
ZASTRON  
9950**

**and endorse the envelope with the contract number and the closing date.**

**Please note:**

1. Late bids, telegraphic bids or bids sent by fax will not be considered.
2. The lowest or any bid will not necessarily be accepted and the Municipality reserves the right to accept where applicable a portion of any bid.
3. Section 217 of the Constitution of the Republic of South Africa requires an organ of state to contract for goods and Services in accordance with a system which is fair, equitable, transparent, competitive & cost effective.

4. This Supply Chain Management Policy of the Municipality has been drawn up to give effect to these principles and Preferential Procurement Legislation, and furthermore comply with the provisions of the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003) and regulations promulgated in terms thereof.

5. Bids that are invalid, non-responsible in terms of Clause 7.2.14 of the Supply Chain Management Policy will be disqualified at the opening of the bids.

6. Bid documents must be deposited in the bid box not later than **14H00** on the closing date (25 MAY 2026 )

**Mr. MS Mohale  
Acting - Municipal Manager**

**BID SPECIFICATIONS**

# PROPOSAL FOR THE PREPARATION OF GRAP-COMPLIANT ANNUAL FINANCIAL STATEMENTS AND FIXED ASSET REGISTER FOR A THREE-YEAR PERIOD

## Objectives

This proposal invites qualified service providers to compile GRAP-compliant Annual Financial Statements (AFS) and a Fixed Asset Register (FAR) for the 2025/26, 2026/27, and 2027/28 financial years, in accordance with mSCOA requirements. The scope of work includes preparing audit files, addressing prior-year audit findings, conducting physical asset verification, and delivering relevant training.

Evaluation: Proposals will be evaluated according to the 80/20 preference points system.

## Key Components of the Proposal:

- **GRAP-Compliant AFS:** Compile both interim and final annual financial statements in accordance with legislative requirements.
- **Fixed Asset Register (FAR):** Develop or update a FAR that complies with GRAP and mSCOA, including unbundling infrastructure assets and verifying all moveable and immovable assets.
- **Audit Support & Training:** Prepare comprehensive working papers to support the audit process, address prior-year findings, and provide training for municipal officials.
- **System Alignment:** Reconcile the general ledger, asset register, and GIS systems, while auditing the implementation of mSCOA.

## Key Deliverables

- Draft GRAP Compliant AFS for 3 years.
- Fully updated GRAP Compliant Asset Register.
- Supporting reconciliations and audit files.
- Final, audit-ready AFS.

## Scope of Work

1. Review of the financial records/transaction, preparation of reconciliations not in place and assistance with adjustment journals to ensure accuracy/correctness of the Trial Balance figures;
2. Review the financial system modules to control accounts on financial system including and not limited to;
  - Consumer Deposits
  - Sundry Creditors
  - Creditors
  - Bank

- Income
  - Expenditure
  - Accumulated surplus/deficit
  - Review all control accounts and suspense votes
  - Review general ledger in its entirety
  - Review deposits and control accounts
  - Review and rectify the retention register
  - Direct expenditure-correct misallocations and budgetary control
3. Align the Annual Financial Statements to the Fixed Asset Register;
- Interim AFS – Preparation of interim financial statements which are compliant with GRAP standards;
4. Compile Annual Financial Statements for the 2025/26, 2026/27, and 2027/28 financial years in full compliance with the applicable Generally Recognised Accounting Practice (GRAP) standards. The draft Annual Financial Statements must be prepared by 31st July each year for submission to the Audit Committee. Service providers are reminded that these statements should be accurate and fairly represent the final set, which will be submitted to the Auditor General of South Africa by 31st August each year.
5. Reconciliation of General Ledger and Annual Financial Statements
- Agree the general ledger to the AFS and accumulated surplus
  - Determine the vote classification and default settings and rectify anomalies
  - Identify and remove old unused vote masters using CAATS
  - Setup the general ledger that facilitates management overview in terms of NT circular 12
  - Creditors are reflected in the Annual Financial Statements
  - Determine Accrual transactions
  - Analyse and clear suspense accounts
  - All control reports to be balanced
  - Extensive knowledge in Generally recognised Accounting Practices
  - Reconcile all transactions to audit evidence for the year
  - Provide support during the audit period
  - Be based at Municipal offices for the duration of the project
  - Compliance with GRAP three (3)
  - Presentation of prior year error note for all significant AFS areas
  - Preparation and reconciliation of working papers for corrections
  - Development of Distribution losses disclosure note
  - Compilation of audit file
  - Address prior year audit findings
6. The Prospective Service Provider will be required to compile the provision report for:
- The Rehabilitation of Landfill Sites
  - Provision of Actuarial Valuations of Post-Employment Medical Aid and subsidy liability

7. It is preferable that the Annual Financial Statements (including notes, workings and schedules) be compiled/done on CaseWare software. Therefore, it is essential that Prospective Service Providers are in possession- and are well conversant with this software; Compilation of audit files for each of the financial years in line with National Treasury guidelines.
8. Addressing audit queries raised by Auditor General during the audits of the 2025/26; 2026/27 and 2027/28 financial years as well as addressing prior year finding of 2023/24 and 2024/25 financial years and adjust accordingly where necessary/as agreed upon with the AG.
9. Addressing audit queries raised by the Internal Auditor.
  - Detailed skills transfer program for the purpose of skills transfer to municipal officials who will be seconded to this project.

## **10. OTHER MATTERS**

- Only one proposal per Prospective Service Provider will be considered
11. The Municipality will make available the Management and Audit Reports for 24/25 upon request to assist you with your proposal (note should be taken that these documents are to assist prospective service providers with their proposal and should be used for this purpose only);
  12. If your company is successful, it will be expected to enter into a service level agreement with the Municipality, prior to commencement of the work. The Municipality reserves the right to cancel any appointment made with a Service Provider who is not willing to conclude a Service Level Agreement with the Municipality in this regard;

## **Scope of Work**

1. The scope of assets include all Immovable assets such as, but not limited to:
  - Water Infrastructure
  - Sewer Infrastructure
  - Roads & road furniture
  - Storm water Infrastructure
  - Solid waste including Land Fill sites & Quarries
  - Electricity Infrastructure
  - Community Assets
  - Municipal owned buildings
  - Land and servitudes associated with above
  - Investment properties
  - Unbundling of Fixed Assets Projects
2. Updating and maintenance of GRAP Compliant Fixed Asset Register

- Update, reconcile, update and maintain the FAR on Munsoft system within the first 12 months of the project
  - Annually review and propose revisions and improvements to the Council's Asset Management Policy
  - Update and maintain the work in progress (WIP) register with capital spending and any other movements that may arise within WIP.
  - Fully componentize (unbundle) all completed capital projects in line with the approved municipal asset policy
  - Capitalise all library assets transferred from department of culture, sport and recreation and also provide library asset solution that will maintain library assets.
  - Capitalise all other donated assets from other spheres of government and private parties
3. To conduct physical verification and inspection of the asset's portfolio (including servitudes) on a regular basis in order to:
1. Assess the condition of the assets
    - i. Review and determine the useful lives of the assets
    - ii. Review and determine the residual value of the assets
    - iii. GPS co-ordinates of the assets
    - iv. Identify assets to be impaired
    - v. To determine at reporting date if an indicator for impairment was triggered for all assets.
  4. If the indicator for impairment has been triggered, the service provider to determine the recoverable amount which will be the higher of fair value less costs to sell and value in use for the cash generating (GRAP 26) and non-cash generating (GRAP 21) assets at each reporting date in terms of the standards of General Recognized Accounting Practice To assess for impairment on intangible assets (Servitudes) with indefinite useful lives.
  5. Update and maintain the asset register (including servitudes) of the municipality with additions, disposals, de-recognitions and annual GRAP reviews for a period of two financial years.
    - Calculate depreciation, provisions, impairments for all existing and new assets in line with GRAP standards
    - Produce a GRAP compliant fixed asset register accurately reconciled to the general ledger accounts;
    - Compile an asset book that contains pictures of assets (excluding land)
    - In a case of land, buildings and investment properties (including vacant land) perform a full verification and ensure that the register is completely and accurately reconcile to the valuation roll and deeds registry.
    - Compliance to the municipal Standard Chart of Accounts (mSCOA) regulations incorporating the seven (7) segments.

- Provide assistance during the audit process, including accompanying auditors on verification.
- The successful bidder will be required to transfer skills on the project. The skills transfer plan should be compiled and progress reported thereon on monthly basis.

## Functionality

### Pre-qualification for Functionality:

Tenders will be subjected to a pre-qualification evaluation process for functionality, based on specific quality criteria. Only tenderers who attain a minimum score of 75% (75 points) will be considered for further evaluation.

Bidders who fail to obtain 75 points on functionality will be automatically eliminated. The table below indicate functionality criteria that will be used during the evaluation.

1. **Experience of the Firm (max points 40):** To demonstrate a proven track record, firms must submit appointment letters and reference letters for at least five completed projects involving FAR compilation and AFS preparation. Points will be awarded as follows:
  - 05 points for 1 completed project
  - 15 points for 2 completed projects
  - 25 points for 3 completed projects
  - 35 points for 4 completed projects
  - 40 points for 5 or more completed projects
2. **Key Personnel Skills (Max points 30):** Submit the CVs of all personnel involved, including a Registered Chartered Accountant (SAICA) for AFS, as well as specialists responsible for asset verification. Along with each CV, ensure that certified copies of qualifications and ID documents are provided.
  - Points for the Team Leader or Project Lead position (Registered Chartered Accountant) will be awarded according to the candidate's years of work experience as follows:
    - 10 or more years: 30 points
    - 7 to 9 years: 20 points
    - 4 to 6 years: 10 points
3. **Methodology and Approach (Max Points 10):** This section outlines a comprehensive strategy for the service provider to ensure alignment with GRAP standards, thorough physical verification, and accurate identification of impairments.
  - Phase 1 focuses on Planning AFS, laying the groundwork for the entire process (2 points).
  - Phase 2 involves detailed planning and pre-verification activities to guarantee full compliance with GRAP requirements (2 points).

- Phase 3, the approach to physical verification is executed, ensuring assets are accurately accounted for and assessed (2 points).
- Phase 4 centres on identifying impairments in accordance with GRAP 21 and 26, systematically evaluating asset conditions and recognising any reductions in value (2 points).
- Phase 5 encompasses the finalisation and detailed reporting of findings, presenting clear results and actionable recommendations (2 points).

By following these structured phases, the service provider will deliver a methodical and reliable process that meets both regulatory standards and organisational needs.

4. **Skills Transfer Plan (Max Points 10):** This section outlines a clear and structured method for training municipal officials to effectively manage the register once the contract concludes.
  - Phased Skills Transfer Approach (4 points)
  - Training Structure and Content (2 points)
  - Training Methodologies (2 points)
  - Sustainability and Success Measures (2 points)
5. **Audit Results (Max Points 10):** Provide evidence of a strong audit history that supports a clean, unqualified or qualified audit opinion.
  - 10 Points: Unqualified opinion with no findings (clean audit)
  - 8 Points: Unqualified opinion with reported findings
  - 6 Points: Qualified opinion

## **BID PRICE (VAT INCLUSIVE)**

For preparation and submission for FAS and FAR

### **PRICING SCHEDULE**

Year 1	-----
Year 2	-----
Year 3	-----

**SECTION A**

**YOUR MAIN CONTROLLING COMPANY**

Supply information regarding the following

**1. NAME**

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**2. ADDRESS**

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**3. SHAREHOLDERS of your controlling Company**

(Indicate extent of shareholding especially shareholding of previously disadvantaged groups in your Controlling Company)

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**4. DIRECTORS**

Initials & Surname	ID Number	Citizenship	SPECIFIC GOALS Compliant Yes/No

**5. MANAGEMENT STRUCTURE**

Kindly supply information regarding positions held by Black people as defined in the SPECIFIC GOALS act.

**\* DEFINITION**

*"Black People" is a generic term which means Africans, Coloureds and Indians*

## **CONTRACT FORM – RENDERING OF SERVICES**

**THIS FORM MUST BE FILLED IN DUPLICATE BY BOTH THE SERVICE PROVIDER (PART 1) AND THE PURCHASER (PART 2). BOTH FORMS MUST BE SIGNED IN THE ORIGINAL SO THAT THE SERVICE PROVIDER AND THE PURCHASER WOULD BE IN POSSESSION OF ORIGINALLY SIGNED CONTRACTS FOR THEIR RESPECTIVE RECORDS.**

### **PART 1 (TO BE FILLED IN BY THE SERVICE PROVIDER)**

1. I hereby undertake to render services described in the attached bidding documents to (name of the institution) .....in accordance with the requirements and task directives/proposal specifications stipulated in Bid Number..... at the price/s quoted. My Offer/s remains binding upon me and open for acceptance by the Purchaser during the validity period indicated and calculated from the closing date of the bid.
2. The following documents shall be deemed to form and be read and construed as part of this agreement:
  - (i) Bidding documents, viz
    - Invitation to bid
    - Tax Clearance Certificate
    - Proof of banking
    - Municipal rates and taxes
    - Registration documents
    - Pricing schedule(s)
    - Filled in task directive/ proposal
    - Preference claims in terms of the Preferential Procurement Regulations 2017
    - Declaration of interest
    - Special Conditions of Contract;
  - (ii) General Conditions of Contract; and
  - (iii) Other (Specify)
3. I confirm that I have satisfied myself as to the correctness and validity of my bid; that the price(s) and rate(s) quoted cover all the services specified in the bidding documents; that the price(s) and rate(s) cover all my obligations and I accept that any mistakes regarding price(s) and rate(s) and calculations will be at my own risk.

4. I accept full responsibility for the proper execution and fulfilment of all obligations and conditions devolving on me under this agreement as the principal liable for the due fulfilment of this contract.
5. I declare that I have no participation in any collusive practices with any bidder or any other person regarding this or any other bid.
6. I confirm that I am duly authorized to sign this contract

**NAME (PRINT)** .....

**CAPACITY** .....

**SIGNATURE** .....

**NAME OF FIRM** .....

**DATE** .....

<p><b>WITNESSES</b></p> <p><b>1.</b> .....</p> <p><b>2.</b> .....</p> <p><b>DATE:</b> .....</p>
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**CONTRACT FORM – RENDERING OF SERVICES**

**PART 2 (TO BE FILLED IN BY THE PURCHASER)**

1. I .....in my capacity as .....accept your bid under reference number .....dated ..... for the rendering of services indicated hereunder and/ or further specified in the annexure(s).
2. An official order indicating service delivery instructions is forthcoming.
3. I undertake to make payment for the services rendered in accordance with the terms and conditions of the contract, within 30 days after receipt of an invoice.

<b>Description of service</b>	<b>Price (VAT Incl.) R</b>	<b>Completion date</b>	<b>Preference Points claimed for SPECIFIC GOALS status</b>

4. I confirm that I am duly authorized to sign this contract.

**SIGNED AT**..... **ON**.....

**NAME (PRINT)**.....

<p><b>WITNESS</b></p> <p><b>1.</b> .....</p> <p><b>2.</b>.....</p> <p><b>DATE:</b> .....</p>
--

**SIGNATURE&MUNSTAMP** .....

## MBD 8 DECLARATION OF BIDDER'S PAST SUPPLY CHAIN MANAGEMENT PRACTICES

1. This Municipal Bidding Document forms part of all bids invited.

2. It serves as a declaration to be used by municipalities and municipal entities in ensuring that when goods and services are being procured, all reasonable steps are taken to combat the abuse of the supply chain management system.

3. The bid of any bidders may be rejected if that bidder or any of its directors have:

- (a) Abused the municipality's/municipal entity's supply chain management system or committed any improper conduct in relation to such system;
- (b) Been convicted for fraud or corruption during the past five years;
- (c) Wilfully neglected, reneged on or failed to comply with any government, municipal or other sector contract during the past five years; or
- (d) Been listed in the Register for Tender Defaulters in terms of section 29 of the Prevention; and Combating of Corrupt Activities (No 12 of 2004)

4. In order to give effect to the above, the following questionnaire must be completed and submitted with the bid:

Item	Question	Yes	No
4.1	Is the bidder or any of its directors listed on the National Treasury's database as a company or person prohibited from doing business with the public sector  <b>(Companies or person's by the National Treasury after the audi alteram partem rule was applied).</b>		
4.1.1	If so, furnish particulars:		
4.2	Is the bidder or any of its directors listed on the Register for Tender Defaulters in terms of section 29 of the Prevention and Combating of Corrupt Activities Act (No 12 of 2004)  <b>(To access this Register enter the National Treasury's website, number (012) 326 5445.</b>		
4.2.1	If so, furnish particulars:		
4.3	Was the bidder or any of it directors convicted by a court of law (including a court of law outside the Republic of South Africa) for fraud or corruption during the past five years?		
4.3.1	If so, furnish particulars:		

4.4	Does the bidder or any of its directors owe any municipal rates and taxes or municipal charges to the municipality / municipal entity, or to any other municipality / municipal entity, that is in arrears for more than three months?		
4.4.1	If so, furnish particulars:		
4.5	Was any contract between the bidder and municipality / municipal entity or any other organ of state terminated during the past five years on account of failure to perform on or comply with the contract?		
4.5.1	If so, furnish particulars:	Yes	No

### CERTIFICATION

I, the undersigned (full name) .....certify that the information furnished on this declaration from true and correct.

I accept that, in addition to cancellation of a contract, action may be taken against me should this declaration prove to be false.

.....  
**Signature**

.....  
**Date**

.....  
**Position**

.....  
**Name of Bidder**

## MBD 9 CERTIFICATE OF INDEPENDENT BID DETERMINATION

1. This Municipal Bidding Document (MBD) must form part of all bids invited.
2. Section 4 (1) (b) (iii) of the Competition Act No. 89 of 1998, as amended, prohibits an agreement between, or concerted practice by, firms, or a decision by an association of firms, if it is between parties in a horizontal relationship and if it involves collusive bidding (or bid rigging). Collusive bidding is a *pe se* prohibition meaning that it cannot be justified under any grounds.
3. Municipal Supply Regulation 38 (1) prescribes that a supply chain management policy must provide measures for the combating of abuse of the supply chain management system, and must enable the accounting officer, among others, to:
  - (a) take all reasonable steps to prevent such abuse;
  - (b) reject the bid of any bidder if that bidder or any of its directors has abused the supply chain management system of the municipality or municipal entity or has committed any improper conduct in relation to such system; and
  - (c) cancel a contract awarded to a person if the person committed any corrupt or fraudulent act during the bidding process or the execution of the contract.
4. This MBD serves as a certificate of declaration that would be used by institutions to ensure that, when bids are considered, reasonable steps are taken to prevent any form of bid-rigging.
5. In order to give effect to the above, the attached Certificate of Bid Determination (MBD 9) must be completed and submitted with the bid:

**CERTIFICATE OF INDEPENDENT BID DETERMINATION**

I, the undersigned, in submitting the accompanying bid:

\_\_\_\_\_ **(Bid Number and Description)**

in response to the invitation for the bid made by:

\_\_\_\_\_ **(Name of Municipality)**

do hereby make the following statements that I certify to be true and complete in every respect:

I certify, on behalf of:

\_\_\_\_\_ that:

**(Name of Bidder)**

1. I have read and I understand the contents of this Certificate;
2. I understand that the accompanying bid will be disqualified if this Certificate is found not to be true and complete in every respect;
3. I am authorized by the bidder to sign this Certificate, and to submit the accompanying bid, on behalf of the bidder;
4. Each person whose signature appears on the accompanying bid has been authorized by the bidder to determine the terms of, and to sign, the bid, on behalf of the bidder;
5. For the purposes of this Certificate and the accompanying bid, I understand that the word "competitor" shall include any individual or organization, other than the bidder, whether or not affiliated with the bidder, who:
  - (A) has been requested to submit a bid in response to this bid invitation;
  - (B) could potentially submit a bid in response to this bid invitation, based on their qualifications, abilities or experience; and
  - (C) provides the same goods and services as the bidder and/or is in the same line of business as the bidder
6. 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 consortium will not be construed as collusive bidding.
7. In particular, without limiting the generality of paragraphs 6 above, there has been no consultation, communication, agreement or arrangement with any competitor regarding:

- (a) prices;
- (b) geographical area where product or service will be rendered (market allocation)
- (c) methods, factors or formulas used to calculate prices;
- (d) the intention or decision to submit or not to submit, a bid;
- (e) the submission of a bid which does not meet the specifications and conditions of the bid; or
- (f) bidding with the intention not to win the bid.

8. In addition, there have been no consultations, communications, agreements or arrangements with any competitor regarding the quality, quantity, specifications and conditions or delivery particulars of the products or services to which this bid invitation relates.

9. 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.

10. 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.

.....

**Signature**

.....

**Position**

.....

**Date**

.....

**Name of Bidder**

## FORM OF OFFER AND ACCEPTANCE (AGREEMENT)

CONTRACT NO: SCM/MOH/05/2026

### PROPOSAL FOR THE PREPARATION OF GRAP-COMPLIANT ANNUAL FINANCIAL STATEMENTS AND FIXED ASSET REGISTER FOR A THREE-YEAR PERIOD

#### OFFER

The Employer, identified in the Acceptance signature block, has solicited offers to enter into a Contract in respect of the following works:

### PROPOSAL FOR THE PREPARATION OF GRAP-COMPLIANT ANNUAL FINANCIAL STATEMENTS AND FIXED ASSET REGISTER FOR A THREE-YEAR PERIOD

The Tenderer, identified in the offer signature block below, has examined the documents listed in the Tender Data and addenda thereto as listed in the Tender Schedules, and by submitting this Offer has accepted the Conditions of Tender.

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

#### THE OFFERED TOTAL OF THE PRICES INCLUSIVE OF VALUE-ADDED TAXIS

.....  
..... rand [in words]; R ..... [in figures],

This Offer may be accepted by the Employer by signing the acceptance part of this Form of Offer and Acceptance and returning one copy of this document to the Tenderer before the end of the period of validity stated in the Tender Data, whereupon the Tenderer becomes the party named as the Contractor in the Conditions of Contract identified in the Contract Data.

Signatures (s) .....

Name(s) .....

Capacity .....

.....  
[Name and address of organisation]

Name and signature .....  
Of witness .....Date.....

## ACCEPTANCE

By signing this part of this Form of Offer and Acceptance, the Employer identified below accepts the Tenderer's Offer. In consideration thereof, the Employer shall pay the Contractor the amount due in accordance with the Conditions of Contract identified in the Contract Data. Acceptance of the Tenderer's Offer shall form an agreement between the Employer and the Tenderer upon the terms and conditions contained in the Agreement and in the Contract that is subject of this Agreement.

The terms of Contracts are within the Tender Document.

The Tenderer shall within two weeks after receiving a completed copy of this Agreement, including the Schedule of Deviations (if any), contact the Employer's agent (whose details are given in the Contract Data) to arrange to the delivery of any bonds, guarantees, proof of insurance and other documentation to be provided in terms

Notwithstanding anything contained herein, this Agreement comes into effect on the date when the Tenderer receives one fully completed original copy of this document. Unless the Tenderer (now Consultant) within five working days of the date of such receipt notifies the Employer in writing of any reason why he cannot accept the contents of this Agreement, this Agreement shall constitute a binding Contract between the parties.

Signatures (s) .....

Name(s) .....

Capacity .....

.....  
[Name and address of organisation]

Name and signature  
Of witness ..... Date.....

## **GENERAL CONDITIONS OF BID**

### **1. INTERPRETATION**

The word “Bidder” in these conditions shall mean and include any firm of Contractors or any company or body incorporated or unincorporated.

The word “Municipality” in these conditions shall mean the Mohokare Local Municipality.

### **2. EXTENT OF BID**

This contract is for the **PROPOSAL FOR THE PREPARATION OF GRAP-COMPLIANT ANNUAL FINANCIAL STATEMENTS AND FIXED ASSET REGISTER FOR A THREE-YEAR PERIOD**

### **3. CONTRACT TO THE BINDING**

The formal acceptance of this Bid by the Municipality will constitute a contract binding on both parties, and the Municipality may require sureties to its satisfaction from the contractor, for the due fulfillment of this contract.

### **4. MODE OF BID**

All Bids shall be completed and signed: All forms, annexures, addendums and specifications shall be signed and returned with the Bid document as a whole. ***The lowest or any Bid will not necessarily be accepted.***

The Municipality wishes to deal on a prime contractual basis with the successful Bidder being responsible and accountable for all aspects of the entire solution or service offered.

### **5. QUALITY**

Should the specifications and / or descriptions not address any aspects of quality as specified, this should be clarified with the Municipality prior to the submission of a Bid.

### **6. INSURANCE CLAIMS, ETC.**

The Council and Municipality shall not be liable in any manner in respect of any claims, damages, accidents and injuries to persons, property or rights or any other courses of civil or criminal action that may arise from the carrying out of this contract.

The contractor shall insure his / her / their personnel and any plant, machinery or other mechanical or electronic equipment involved in the fulfillment of this contract and shall indemnify the Council and the Municipality against all risks or claims which may arise. It will be required from the successful Bidder to submit proof of insurance or any other valid form of indemnification to Council for scrutiny. Failure to do so

within 14 (fourteen) days of acceptance of this Bid will be deemed to be a material breach of this contract and will render the contract null and void.

## **7. SIGNING OF DOCUMENTS**

Bidders are required to return the complete set of documents duly signed.

## **8. PERIOD OF VALIDITY FOR BIDS AND WITHDRAWAL OF BID AFTER CLOSING DATE**

All Bids must remain valid for a period of 90 (Ninety) days from the closing date as stipulated in the bid document.

### **8.1 PENALTY PROVISION**

Should the successful Bidder:

- [a] Withdraw the Bid during the afore-mentioned period of validity; or
- [b] Advise the Municipality of his / her / their inability to fulfill the contract; or
- [c] Fail or refuse to fulfill the contract; or
- [d] Fail or refuse to sign the agreement or provide any surety if required to do so;

Then, the Bidder will be held responsible for and is obligated to pay to the Municipality:

- [a] All expenses incurred by the Municipality to advertise for or invite and deliberate upon new Bids, should this be necessary.
- [b] The difference between the original accepted Bid price (inclusive of escalation) and:
  - [i] A less favorable (for the Municipality) Bid price (inclusive of escalation) accepted as an alternative by the Municipality from the Bids originally submitted; or
  - [ii] A new Bid price (inclusive of escalation).

## **9. VALUE ADDED TAX**

In calculating the cost of the supply and delivery of services and / or material, the supplier will issue a "Tax Invoice" for all services rendered and / or materials supplied, which will reflect the exclusive cost of such services, goods or materials with the relevant Value Added Tax being added to the total.

VAT must be included in the Bid price, but must be shown separately.

## **10. PRICE ESCALATION**

No claim in respect of any price escalation will be considered by the Municipality unless it is specifically stated in the Pricing Annexure that the Bid is subject to price escalation. When escalation is claimed for during the contract period, proof of such escalation must be furnished and the calculation itself must be submitted to

corroborate such proof. Escalation will only be calculated on the official index figures supplied by the Department of Statistics or the Price Controller, which ever may be applicable. All orders placed will be based on the current Bid prices. It is the responsibility of the Bidder to inform Council of any escalation prior to implementation of the escalated price. Failure to do so will negate any such claims to Council.

**11. AUTHORITY TO SIGN BID DOCUMENTS**

In the case of a Bid being submitted on behalf of a company, close corporation or partnership, evidence must be submitted to the Municipality at the time of submission of the Bid that the Bid has been signed by persons properly authorized thereto by resolution of the directors or under the articles of the entity.

**12. SAMPLES**

Sample will be required only from the successful bidder.

**13. DURATION OF THE BID**

It is envisaged that the successful Bidder will be appointed within the 90 (Ninety) days of the tender validity and will be required to deliver within 21 days upon appointment.

**14. DELIVERY PERIODS**

Delivery periods, where indicated must be adhered to. Notwithstanding the termination date of the assignment the bidder will be required to submit progress reports to the Municipality on the contract, form and frequency and dates thereof to be stipulated and agreed upon by the parties upon the awarding of the Bid.

**15. CLOSING DATE / SUBMITTING OF BIDS**

Bids must be submitted in sealed envelopes clearly marked ***“PROPOSAL FOR THE PREPARATION OF GRAP-COMPLIANT ANNUAL FINANCIAL STATEMENTS AND FIXED ASSET REGISTER FOR A THREE-YEAR PERIOD”*** the Bid must be deposited in the bid box, Mohokare Municipal Offices, Hoofd Street, Zastron, by no later than 14H00, **25 MAY 2026** . Thereafter bids will be opened in public.

***Bids which are not submitted in a properly sealed and marked envelope and/or deposited in the relevant bid box on or before the closing date and time will not be considered. Faxed or e-mailed Bidders will not be considered.***

**16. BID ENQUIRIES**

**Supply Chain related queries** : Senior SCM Accountant  
Mr. T. Lebeta 064 472 2549  
[thabiso@mohokare.gov.za](mailto:thabiso@mohokare.gov.za)

**Technical related queries** : Acting Chief Financial Officer  
: [litabe500@gmail.com](mailto:litabe500@gmail.com)