



# TENDER BULLETIN TENDERBULLETIN

NO. 23

20 JUNE 2014 / 20 JUNIE 2014

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TENDERS / DITHENDARA  
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**TENDERS / DITHENDARA**  
**SUPPLIERS / LEWERANSIERS / PHAHLO (THEPA)**

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NO. / BOD No./ NOMORO YA THENDARA	DESCRIPTION / BESKRYWING / TLHALOSO	DUE / SLUIT / LETSATS! LA HO QETELA	BID DOCUMENTS ARE AVAILABLE ADDRESS / BOD VORMS IS VERKRYGBAAR ADRES / DIFOROMO TSA DITHENDARA DI FUMANEHA ATERESENG EAN	BID MUST BE ADDRESSED AND POSTED TO / BOD MOET GEADRESSEER EN GEPOS WORD AAN/ DIKOPO DI ROMELWE HO
<p><b>E19/2014/2015</b></p> <p><b>E20/2014/2015</b></p> <p><b>E21/2014/2015</b></p>	<p><b>DEPARTMENT OF EDUCATION</b></p> <p><b>Maintenance term contract: Plumbing Work</b> <b>CIDB grading: 2SO</b> Period: <b>(Three Year Contract)</b></p> <p><b>Maintenance term contract: Mechanical Work</b> <b>CIDB grading: 2ME</b> Period: <b>(Three Year Contract)</b></p> <p><b>Maintenance term contract: Electrical Work</b> <b>CIDB grading: 2EB</b> Period: <b>(Three Year Contract)</b></p> <p><b><u>A compulsory briefing session meeting will be held.</u></b></p> <p><b>Details: E19/2014/2015</b> <b>Date: 02/07/2014</b> <b><u>Time: 10:00</u></b></p> <p><b>Details: E20/2014/2015</b> <b>Date: 02/07/2014</b> <b><u>Time: 12:00</u></b></p> <p><b>Details: E21/2014/2015</b> <b>Date: 02/07/2014</b> <b><u>Time: 14:00</u></b></p> <p><b>Venue: Bokgrot</b> <b>Education Warehouse</b> <b>DF Malherbe Avenue</b> <b>BLOEMFONTEIN</b></p> <p>Meeting will start promptly as scheduled. Information will not be repeated to latecomers. After 15 minutes no prospective bidders will be allowed to sign the attendance register and Site clarification certificate will not be stamped and signed by Department.</p> <p>Bids will be evaluated and adjudicated according to the 90/10 Preference Point System, Standard Conditions as well as functionality, Contract &amp; Bid specification and Special Conditions.</p> <p>Points for price: 90 Points for B-BBEE status level contribution: 10</p>	<p><b>11 July 2014</b> <b>at 11:00 am</b></p>	<p>Education Warehouse next to Army Support Base 105 D.F. Malherbe Avenue Universitas Bloemfontein 9301</p>	<p>Completed bid documents should be sealed, clearly marked with bid number and be delivered or couriered and deposited in to the bid-box to the following address:</p> <p>Education Warehouse next to Army Support Base D.F. Malherbe Avenue Universitas BLOEMFONTEIN 9301</p>

**TENDERS / DITHENDARA**  
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	<p>Pre-qualification (separate from price): 50 points</p> <ul style="list-style-type: none"> <li>• Detailed functionality points allocations will be contained in the bid document.</li> <li>• The bidder must score at least 30 out of 50 for functionality to qualify for further evaluation.</li> </ul> <p>B-BBEE Status Level Verification Certificates issued by relevant agencies should be submitted in order to claim points.<b>(Original or Original Certified)</b></p> <p><u>Also submit:</u></p> <ul style="list-style-type: none"> <li>• Certified copy of company registration certificate reflecting active members</li> <li>• Originally certified copy of identity Document (ID) of each shareholder</li> </ul> <p><b>NB:</b> Bidders are required to submit compulsory documentations that are specified in the bid document and failure to comply will lead to disqualification</p> <p><b>TAX CLEARANCE CERTIFICATE: TENDER</b></p> <ul style="list-style-type: none"> <li>• Original and valid Tax Clearance Certificate: Tender (<b>not Good Standing</b>) should be submitted with the bid document.</li> <li>• In case of joint venture original and valid Tax Clearance Certificates: Tender (<b>not Good Standing</b>) of all partners must be attached to the bid. <i>Note:</i> A Tax Clearance Certificate will be regarded as invalid if it expired before the closing date of the bid</li> </ul> <p><b>A non-refundable bid deposit of R350.00 is payable for each bid document issued. An official receipt must be presented on collection of a bid document. The deposit is payable at the departmental cashier at room 1708, floor 17, Provincial Government Building (Old CR Swart Building) BLOEMFONTEIN</b></p> <p><b>Contact Person:</b> Mr L. Maekiso / Mr. S Tsoanyane Tel.: 051 4044026/4044077</p> <p><b>The department will only consider original bid documents as issued.</b></p>			

TENDERS / DITHENDARA

SUPPLIERS / LEWERANSIERS / PHAHLO (THEPA)

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NO. / BOD No./ NOMORO YA THENDARA	DESCRIPTION / BESKRYWING / TLHALOSO	DUE / SLUIT / LETSATSILA HO QETELA	BID DOCUMENTS ARE AVAILABLE ADDRESS / BOD VORMS IS VERKRYGBAAR ADRES / DIFOROMO TSA DITHENDARA DI FUMANEHA ATERESENG EAN	BID MUST BE ADDRESSED AND POSTED TO / BOD MOET GEADRESSEER EN GEPOS WORD AAN/ DIKOPO DI ROMELWE HO
<p><b>E22/2014/2015</b></p> <p><b>E23/2014/2015</b></p> <p><b>E24/2014/2015</b></p> <p><b>E25/2014/2015</b></p> <p><b>E26/2014/2015</b></p> <p><b>E27/2014/2015</b></p>	<p><b>DEPARTMENT OF EDUCATION</b></p> <p><b>Package 1 :</b> Appointment of Service Providers, Consortia, Joint Ventures for development and construction of education facilities (Grade R classrooms, Classrooms, Nutrition Centre, Administration block, Hall) in the Xhariep District of the Free State Province <b>CIDB grading: 7GB</b></p> <p><b>Package 2 :</b> Appointment of Service Providers, Consortia, Joint Ventures for development and construction of education facilities (Grade R classrooms, Inc. septic tanks, Toilet blocks, Administration blocks) in the Motheo District of the Free State Province <b>CIDB grading: 7GB</b></p> <p><b>Package 3 :</b> Appointment of Service Providers, Consortia, Joint Ventures for development and construction of education facilities (Grade R classrooms, Classrooms, Inc. septic tank, Administration block, Media Centre, Toilet blocks) in the Motheo District of the Free State Province <b>CIDB grading: 8GB</b></p> <p><b>Package 4 :</b> Appointment of Service Providers, Consortia, Joint Ventures for development and construction of education facilities (Grade R classrooms, Classrooms, Nutrition Centre, Administration blocks, Toilet block attach to Hall, Media Centre) in the Lejweleputswa District of the Free State Province <b>CIDB grading: 7GB</b></p> <p><b>Package 5 :</b> Appointment of Service Providers, Consortia, Joint Ventures for development and construction of education facilities (Grade R classrooms, Classrooms, Toilet blocks Administration blocks, in the Lejweleputswa District of the Free State Province <b>CIDB grading: 8GB</b></p> <p><b>Package 6 :</b> Appointment of Service Providers, Consortia, Joint Ventures for development and construction of education facilities (Grade R classrooms, Nutrition Centre, Toilet blocks) in the Thabo Mofutsanyane District of the Free State Province <b>CIDB grading: 7GB</b></p>	<p><b>18 July 2014 at 11:00 am</b></p>	<p>Education Warehouse next to Army Support Base 105 D.F. Malherbe Avenue Universitas Bloemfontein 9301</p>	<p>Completed bid documents should be sealed, clearly marked with bid number and be delivered or couriered and deposited in to the bid-box to the following address:</p> <p>Education Warehouse next to Army Support Base D.F. Malherbe Avenue Universitas BLOEMFONTEIN 9301</p>

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E28/2014/2015	<p><b>Package 7 :</b> Appointment of Service Providers, Consortia, Joint Ventures for development and construction of education facilities (Grade R classrooms, Replace 3 classrooms, Nutrition Centre, in the Thabo Mofutsanyane District of the Free State Province <b>CIDB grading: 7GB</b></p>			
E29/2014/2015	<p><b>Package 8 :</b> Appointment of Service Providers, Consortia, Joint Ventures for development and construction of education facilities (Grade R classrooms, Classrooms, Nutrition Centre, Administration blocks and a Hall in the Thabo Mofutsanyane District of the Free State Province <b>CIDB grading: 7GB</b></p>			
E30/2014/2015	<p><b>Package 9 :</b> Appointment of Service Providers, Consortia, Joint Ventures for development and construction of education facilities (Grade R classrooms, Classrooms, Nutrition Centre, Administration blocks and a Hall in the Fezile Dabi District of the Free State Province <b>CIDB grading: 7 GB</b></p> <p><b><u>A compulsory briefing session meeting will be held.</u></b>  <b>Details:</b>  <b>Date: 27 June 2014</b>  <b>Time: 10:00</b>  <b>Venue: Bokgrot</b>  <b>Education Warehouse</b>  <b>DF Malherbe Avenue</b>  <b>BLOEMFONTEIN</b></p> <p>Meeting will start promptly as scheduled. Late comers will not be allowed to sign the attendance register and will not receive a Briefing Session Certificate originally stamped and signed by Department.</p> <p>Bids will be evaluated and adjudicated according to the 90/10 Preference Point System, Standard Conditions as well as pre-qualification, Contract &amp; Bid specification and Special Conditions.</p>			

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	<p>Points for price: 90                      Points for B-BBEE status level contribution: 10                      Functionality (separate from price): 70 Points</p> <ul style="list-style-type: none"> <li>• Detailed functionality points allocations will be contained in the bid document.</li> <li>• The bidder must score at least 56 out of 70 for functionality to qualify for further evaluation.</li> </ul> <p>B-BBEE Status Level Verification Certificates issued by relevant agencies should be submitted in order to claim points.(Original or Original Certified)</p> <p><u>Also submit:</u></p> <ul style="list-style-type: none"> <li>• Certified copy of company registration certificate reflecting active members</li> <li>• Originally certified copy of identity Document (ID) of each shareholder</li> <li>•</li> </ul> <p><b>NB:</b> Bidders are required to submit compulsory documentations that are specified in the bid document and failure to comply will lead to disqualification</p> <p><b>TAX CLEARANCE CERTIFICATE: TENDER</b></p> <ul style="list-style-type: none"> <li>• Original and valid Tax Clearance Certificate: Tender (<b>not Good Standing</b>) should be submitted with the bid document.</li> <li>• In case of joint venture original and valid Tax Clearance Certificates: Tender (<b>not Good Standing</b>) of all partners must be attached to the bid.</li> </ul> <p><i>Note:</i> A Tax Clearance Certificate will be regarded as invalid if it expired before the closing date of the bid</p> <p><b>A non-refundable bid deposit of R250.00 is payable for each bid document issued. An official receipt must be presented on collection of a bid document. The deposit is payable at the departmental cashier at room 1708, floor 17, Provincial Government Building (Old CR Swart Building) BLOEMFONTEIN</b></p> <p><b>Contact Person:</b>                      Mr L. Maekiso / Mr. S Tsoanyane                      Tel.: 051 4044026/4044077  <b>The department will only consider original bid documents as issued.</b></p>			

**TENDERS / DITHENDARA**  
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E31/2014/2015	<p><b>DEPARTMENT OF EDUCATION</b></p> <p>Appointment of Professional Service Providers for implementation of Expanded Public Works Programme in various schools in the Free State Province</p> <p><b><u>A compulsory briefing session meeting will be held.</u></b>  <b>Details:</b>  <b>Date: 30 June 2014</b>  <b>Time: 10:00</b>  <b>Venue: Bokgrot</b>  <b>Education Warehouse</b>  <b>DF Malherbe Avenue</b>  <b>BLOEMFONTEIN</b></p> <p>Meeting will start promptly as scheduled. Late comers will not be allowed to sign the attendance register and will not receive a Briefing Session Certificate originally stamped and signed by Department.</p> <p>Bids will be evaluated and adjudicated according to the 90/10 Preference Point System, Standard Conditions as well as pre-qualification, Contract &amp; Bid specification and Special Conditions.</p> <p>Points for price: 90                      Points for B-BBEE status level contribution: 10  <u>Functionality (separate from price):</u>                      100 points</p> <ul style="list-style-type: none"> <li>• <b>Detailed functionality points allocations will be contained in the bid document.</b></li> <li>• <b>The bidder must score at least 80 out of 100 for functionality to qualify for further evaluation.</b></li> <li>•</li> </ul> <p>B-BBEE Status Level Verification Certificates issued by relevant agencies should be submitted in order to claim points.(Original or Original Certified)</p> <p><u>Also submit:</u></p> <ul style="list-style-type: none"> <li>• Certified copy of company registration certificate reflecting active members</li> <li>• Originally certified copy of identity Document (ID) of each shareholder</li> </ul>	<p style="text-align: center;"><b>11 July 2014 at 11:00 am</b></p>	<p>Education Warehouse                      next to Army Support Base                      105 D.F. Malherbe Avenue                      Universitas                      Bloemfontein                      9301</p>	<p>Completed bid documents should be sealed, clearly marked with bid number and be delivered or couriered and deposited in to the bid-box to the following address:</p> <p>Education Warehouse                      next to Army Support Base                      D.F. Malherbe Avenue                      Universitas                      BLOEMFONTEIN                      9301</p>



**TENDERS / DITHENDARA**  
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	<p><b>NB:</b> Bidders are required to submit compulsory documentations that are specified in the bid document and failure to comply will lead to disqualification</p> <p><b>TAX CLEARANCE CERTIFICATE: TENDER</b></p> <ul style="list-style-type: none"> <li>• Original and valid Tax Clearance Certificate: Tender (<b>not Good Standing</b>) should be submitted with the bid document.</li> <li>• In case of joint venture original and valid Tax Clearance Certificates: Tender (<b>not Good Standing</b>) of all partners must be attached to the bid. <i>Note:</i> A Tax Clearance Certificate will be regarded as invalid if it expired before the closing date of the bid</li> </ul> <p><b>A non-refundable bid deposit of R250.00 is payable for each bid document issued. An official receipt must be presented on collection of a bid document. The deposit is payable at the departmental cashier at room 1708, floor 17, Provincial Government Building (Old CR Swart Building) BLOEMFONTEIN</b></p> <p><b>Contact Person:</b> Mr L. Maekiso / Mr. S Tsoanyane Tel.: 051 4044026/4044077 <b>The department will only consider original bid documents as issued.</b></p>			

**BID**

**SUPPLIES**

**DEPARTMENT OF EDUCATION**

The following bids have been cancelled

**1. BID E46B/2013/14: MAINTENANCE TERM CONTRACT FOR PLUMBING WORK**

**2. BID E46C/2013/14: MAINTENANCE TERM CONTRACT FOR MECHANICAL WORK**

New bids will be advertised for the above-mentioned services.

Any further enquiries can be addressed in writing to the Department of Education, Acquisition Management, Private Bag X20565, Bloemfontein, 9300.

TENDERS / DITHENDARA

SUPPLIERS / LEWERANSIERS / PHAHLO (THEPA)

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Bid No./ Bid No./ Nomoro ya Tender	Description / Beskrywing / Dithlaloso/Tlhaloso	Due / Sluit / E kwala ka	Address / Adres / Atereseng	
			Bid documents are available from Address/Bidvorms is verkrygbaar by Adres Diforomo tsa dithendara di fumaneha atereseng ena	Bid must be addressed and posted to/Bid moet Geadresseer en gepos word aan/ Dikopo di romelwe ho
Library Services 1/2014	<p><b>SHOW OF INTEREST RADIO FREQUENCY IDENTIFICATION (RFID) EQUIPMENT AND SOFTWARE FOR PUBLIC LIBRARIES IN THE FREE STATE</b></p> <p>The Department of Sport, Arts, Culture and Recreation is in the process to migrate from the existing barcode system used for library stock/asset management to Radio Frequency Identification (RFID) technology. As a show of interest service providers are invited to do a demonstration on the latest equipment and software available.</p> <p>The process will entail the following:</p> <ul style="list-style-type: none"> <li>• Provision of RFID tags and RFID equipment; and</li> <li>• The tagging of all library material in affiliated libraries in the Free State.</li> </ul> <p>More detail will be given to supplies who shown an interest/</p> <p>Enquiries: Matilda Pienaar Tel.: 051 – 4104734 OR Charlotte Maartens Tel.: 051 – 4072806</p> <p>It will be expected of the interested service providers to do a demonstration to the BID Evaluation Specification on 2 July 2014, where after a BID will be advertised for the appointment of a service provider to implement RFID in libraries in the Free State.</p> <p><b>PRESENTATION SESSION</b></p> <p>Date: 2 July 2014 Time: 09:00 Venue: Training Room, Library Services Building, Zastron Street, Bloemfontein</p>	26 June 2014  9:00 am	Not Applicable	Not Applicable

**TENDERS / DITHENDARA**  
**SUPPLIERS / LEWERANSIERS / PHAHLO (THEPA)**

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**THE FREE STATE DEPARTMENT OF COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS**

**INVITATION TO BID: TENDER NO. COGTA B01/2014/2015 FOR THE APPOINTMENT OF LGSETA ACCREDITED SERVICE PROVIDER/CONSORTIA FOR TRAINING**

The Free State Department of Cooperative Governance and Traditional Affairs (COGTA) hereby invites bids from suitably qualified and accredited training service providers for the following Learning Programmes:

- Local Economic Development (LED) [NQF Level 4, 5, 6]
- Integrated Development Plan (IDP) [NQF Level 4, 5, 6]
- Performance Management Systems (PMS) [NQF Level 4, 5, 6]
- Municipal Financial Management Programme (MFMP) [NQF Level 5]
- Environmental Practice [NQF Level 4, 5, 6]

**The accredited training service provider must have the following compulsory requirements:**

- Accreditation with the Local Government Sector Education and Training Authority (LGSETA)
- Have proven extensive education and training experience
- Familiarity with the context of the work of local government sphere; (planning, work programmes, responsibilities and structures of the municipality as per relevant Acts)
- Familiarity with the Free State Province, in particular its municipalities
- Competent to review and provide relevant curricula, training materials, training programmes and training facilities
- Familiarity with the National Skills Development Strategy, SETAs and the skills development requirements within local government
- Familiarity with the requirements of SA Qualifications Authority
- Familiarity with current debates/ developments regarding Quality Council for Trades and Occupation (QCTO)
- Clear understanding of the National Development Plan.

**Briefing Session**

A briefing session for all prospective bidders will be held as follows:

**Date: 2 July 2014**

**Time: 10H00 – 12H00**

**Venue: Boardroom 512, No7 Elizabeth Street, LT Trust Building, Bloemfontein**

The briefing session seeks to provide bidders with the opportunity to obtain clarity on issues relating to the tender in order to eliminate any uncertainty. **ATTENDANCE OF THE BRIEFING SESSION IS COMPULSORY. NON-ATTENDANCE WILL AUTOMATICALLY DISQUALIFY A BID FOR CONSIDERATION.**

Completed bids in a sealed envelope marked “**ACCREDITED TRAINING SERVICE PROVIDER FOR COGTA LEARNING PROGRAMMES**” must be deposited in the Bid / Tender Box situated on the entrance Foyer of Lebohlang Building, Corner Markgraaff and St Andrew Streets, Bloemfontein for the **attention of Me Lineo Mokheseng** by no later than **11am on 18<sup>th</sup> July 2014**

TENDERS / DITHENDARA  
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**NB.** Bid documents will be available at NO COST from Me Mpho Masukela in Room 1002, 10<sup>th</sup> Floor, Lebohang Building, Corner St Andrew and Markgraaff Streets, Bloemfontein from Monday, the 23<sup>rd</sup> June 2014. The department is not responsible to oversee that bids sent per courier are placed in the Bid /Tender box.

**Bid documents must be accompanied by the following information:**

1. Certified copies of Accreditation Certificate
2. Valid Tax Clearance Certificate
3. Copies of Company Registration Documents
4. Recent municipal account for rates and taxes of the physical address of the company (accounts in arrears/where no arrangements have been made to settle arrears will automatically disqualify the company)
5. Certified copies of identity documents of members/directors/shareholders of the company
6. Three (3) contactable references
7. List of current and previous training projects with contacts for served institutions or companies

**PS: No late/faxed/e-mailed/posted submissions will be accepted or considered and there will be no public opening of bid applications.**

Queries may be addressed to Ms L Mokheseng ([lineo@fscogta.gov.za](mailto:lineo@fscogta.gov.za)) or 051 407 6731 or Mrs N Mokone ([nako@fscogta.gov.za](mailto:nako@fscogta.gov.za)) or 051 407 6782.

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TENDERS / DITHENDARA

SUPPLIERS / LEWERANSIERS / PHAHLO (THEPA)

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FREE STATE TENDER BULLETIN

*(Published every Friday)*

All correspondence, advertisements, etc. must be addressed to the Officer in charge of the Free State Tenderbulletin, P.O. Box 517, Bloemfontein Tel.: No. 051 403 3139. Free Voucher copies of the Free State Tenderbulletin or cuttings of advertisements are NOT supplied.

**Subscription Rates (payable in advance)**

The subscription fee for the Free State Tender Bulletin (including all Extraordinary Free State Tenderbulletins) are as follows:

**Subscription: (Over the Counter / E-Mail)**

Price per copy	R 4.50
Half-yearly	R 112.10
Annually	R 224.30

**Subscription (Post)**

Price per copy	R 13.10
Half-yearly	R 325.70
Annually	R 651.40

**Closing time for acceptance of copy**

Stamps are not accepted

All advertisement must reach the Officer in Charge of the Free State Tender Bulletin **not later than 16:00, three working days** prior to the publication of the Bulletin. Advertisements received after that time will be held over for publication in the issue of the following week, or if desired by the advertiser, will be inserted in the current issue as a "Late Advertisement". In such case the advertisement must be delivered to the Officer in Charge **not later than 08:00 on the Tuesday** preceding the publication of the Bulletin and double rate will be charged for that advertisement.

A "Late Advertisement" will not be inserted as such without definite instructions from the advertiser.

**Advertisement Rates**

Notices required by Law to be inserted in the Tender-bulletin: **R29.50** per centimetre or portion thereof, single column.

**NUMBERING OF TENDER BULLETIN**

You are hereby informed that the numbering of the Provincial Gazette /Tender Bulletin and notice numbers will from 2010 coincide with the relevant financial year. In other words, the chronological numbering starting from one will commence on or after 1 April of every year.

VRYSTAAT TENDERBULLETIN

*(Verskyn elke Vrydag)*

Alle korrespondensie, advertensies, ens. Moet aan die Beampte Belas met die Vrystaat Tender Bulletin, Posbus 517, Bloemfontein, geadresseer word. Gratis eksemplare van die Vrystaat Tender Bulletin óf uitknipsels van advertensies word NIE verskaf nie.

**Intekengeld (vooruitbetaalbaar)**

Die intekengeld vir die Vrystaat Tenderbulletin (insluitend alle Buitengewone Vrystaat Tender Bulletins) is soos volg:

**Intekengeld: (Oor die Toonbank / E-Pos)**

Prys per eksemplaar	R 4.50
Halfjaarliks	R 112.10
Jaarliks	R 224.30

**Intekengeld: (Pos)**

Prys per eksemplaar	R 13.10
Half-yearly	R 325.70
Jaarliks	R 651.40

**Sluitingstyd vir die Aanname van Kopie**

Seëls word nie aanvaar nie

Alle advertensies moet die Beampte Belas met die Vrystaat Tenderbulletin bereik **nie later nie as 16:00, drie werksdae** voordat die Bulletin uitgegee word. Advertensies wat na daardie tyd ontvang word, word oorgehou vir publikasie in die uitgawe van die volgende week, of as die adverteerder dit verlang, sal dit in die Bulletin wat op die pers is as 'n "Laat Advertensie" geplaas word. In sulke gevalle moet die advertensie aan die Beampte oorhandig word **nie later nie as 08:00 op die Dinsdag** van die week voordat die Bulletin gepubliseer word en dubbeltarief sal dié advertensie gevra word.

'n "Laat Advertensie" sal nie sonder definitiewe instruksies van die Adverteerder as sodanig geplaas word nie.

**Advertensietariewe**

Kennisgewings wat volgens Wet in die Tenderbulletin geplaas moet word: **R29.50** per sentimeter of deel daarvan, enkelkolom.

**NOMMERING VAN TENDER BULLETIN**

U word hiermee in kennis gestel dat die nommering van die Provinsiale Koerant / Tender Bulletin en kennisgewingnummers vanaf 2010 met die betrokke boekjaar sal ooreenstem. Met ander woorde, die kronologiese nommering beginnende met een, sal op of na 1 April van elke jaar begin.