



SINDH IRRIGATION AND DRAINAGE AUTHORITY (SIDA)



REQUEST FOR PROPOSAL (RFP) DOCUMENT

REQUEST FOR PROPOSAL SELECTION OF CONSULTANTS

HIRING OF EXTERNAL AUDIT FIRM FOR FINANCIAL YEARS

2022-23, 2023-24 and 2024-25

July, 2023

**Request for Proposal Document
Selection of Consultants
National Competitive Bidding**

SINGLE STAGE –TWO ENVELOPES

**HIRING OF EXTERNAL AUDIT FIRM
FOR
FINANCIAL YEARS
2022-23, 2023-24 and 2024-25**

RFP Ref No: MD SIDA/2415/13-7-2023
Procuring Agency: Sindh Irrigation & Drainage Authority (SIDA)
Address: Left Bank Barrage Colony, Hyderabad
Telephone No: 022-9210080
Issued on: 18th July, 2023

Important Notice

This Request for Proposal (RFP) Document is provided to the Bidders/ Consultants solely for use in preparing and submitting Proposals or Bids in connection with the competitive Bidding Process relating to the “Hiring of External Audit Firm for Financial Years 2022-23, 2023-24 and 2024-25”. This RFP is being issued by the Sindh Irrigation & Drainage Authority (SIDA) solely for use by Consultants in considering the Assignment. Unless expressly specified otherwise, all capitalized terms used herein shall bear meaning ascribed thereto under either Sections II& VI– Instructions to Consultants and General Conditions of Contract of this RFP document.

For this Assignment, the criteria were determined by Sindh Irrigation & Drainage Authority (SIDA), and then reviewed and approved, along with other parts or sections of the RFP document, by the Procuring Agency’s Consultant Selection Committee. Neither any of these entities, nor their employees, personnel, agents, make any representation (expressed or implied) or warranties as to the accuracy or completeness of information contained herein, or in any other document made available to a Person in connection with the Bidding Process for the Assignment and the same shall have no liability for this RFP or for any other written or oral communication transmitted to the recipient in the course of the recipient’s evaluation of the Proposals or Bids. Neither any of these entities, nor their employees, personnel, agents, consultants, advisors and contractors etc. will be liable to reimburse or compensate the recipient for any costs, fees, damages or expenses incurred by the recipient in evaluating or acting upon this RFP or otherwise in connection with the Assignment as contemplated herein.

The Proposals or Bids submitted in response to the RFP by any of the Bidders shall be upon the full understanding and agreement of any and all terms of the RFP and such submission shall be deemed as an acceptance to all the terms and conditions stated in the RFP. Any Bid submitted by a Bidder in response to the RFP shall be construed based on the understanding that the Bidder has done a complete and careful examination of the RFP and has independently verified all the information received (whether written and verbal) from the Sindh Irrigation and Drainage Authority (including from its employees, personnel, agents, Consultants, advisors and contractors etc.).

This RFP does not constitute a solicitation for consultancy– **‘Hiring of External Audit Firm for Financial Years 2022-23, 2023-24 and 2024-25’**, or otherwise participate, in the Assignment, nor shall it constitute a guarantee or commitment of any manner on the part of the Government that the Assignment will be awarded. The Sindh Irrigation & Drainage Authority (SIDA), reserves its right, in its full discretion, to modify the RFP and/or the Assignment at any time to the fullest extent permitted by law, and shall not be liable to reimburse or compensate the recipient for any costs, taxes, expenses or damages incurred by the recipient in such an event.

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Section I – Letter of Invitation (Request for Proposal)

RFP Ref No: MD SIDA/2415/13-7-2023

The Sindh Irrigation & Drainage Authority (SIDA) is seeking the services of External Audit firm to Conduct Independent Annual Entity Audit of Sindh Irrigation & Drainage Authority (SIDA) for Financial Years 2022-23, 2023-24 and 2024-25 who shall be selected from amongst the firm listed in “A” category in the list of State Bank Panel of auditors having satisfactory rating under the quality control review program managed by the Institute of Chartered Accountants, Pakistan.

2. The firm shall carry out the audit in accordance with appropriate professional standards of auditing (international audit standards) and other standards as applicable in Pakistan. The firm should also have a considerable experience of conducting assurance review.
3. The bidder/Firm/Service provider offering bids must be registered with FBR, SRB and other government bodies, where registration under the law is mandatory.
4. The Prospective Bidders may seek further information and obtain the RFP Document upon submission of written application along with a pay order / demand draft amounting to Rs. 2,000/- in favor of the Sindh Irrigation & Drainage Authority from the Procuring Agency’s Office, addressed below, with effect from **18th July, 2023** till **1st August, 2023** upto 05:00 pm, or can be download the same from the SPPRA and SIDA’s Official websites <https://ppms.pprasinhd.gov.pk/PPMS/> and <https://www.sida.org.pk>.
5. The Bidding will be conducted through Single Stage –Two Envelope Procedure by using Quality and Cost Based Selection method in terms specified under Rule-46(2) read with Rule-72(3) of SPP Rules, 2010(Amended from time to time), and is open to all the eligible National Audit firms, as defined under the RFP Document.
6. The Bid containing technical and financial proposals, sealed separately, with all requisite documents must be delivered in a sealed envelope with marking on it the Assignment’s title ‘**External Audit Firm**’ on or before, **2nd August 2023 till 03:00 PM** at the Office of Procurement Specialist / Manager Sindh Irrigation & Drainage Authority (SIDA) Left Bank Barrage Colony Hyderabad. Technical proposals will be opened on the same date at **04:00 PM** publicly in presence of bidder(s) designated representatives in the committee room of Sindh Irrigation & Drainage Authority (SIDA) Left Bank Barrage Colony Hyderabad. The partial, conditional and incomplete bids not be considered. The bids must be offered on the prescribed RFP document issued by SIDA including an applicable government taxes (Federal / Provincial / Local Bodies).

7. The bids received after prescribed date and time will not be accepted. If the opening date is declared as holiday then the bids will be opened on the next working day at the same time.
8. The envelope of financial proposal of only technically qualified firms will be opened in the presence of their respective representatives at the date and time to be determined and communicated later.
9. All bids must remain valid for a period of ninety (90) days effective from the technical bids' opening date and must be accompanied by a bid security equivalent to **2%** of the total quoted Bid in the shape of Pay Order/ Demand Draft/ Bank Guarantee, valid for a period of twenty-eight (28) days beyond Bid validity period, issued by a scheduled bank of Pakistan in favor of '**Sindh Irrigation & Drainage Authority (SIDA)**'. The original bid security shall be accompanied with financial proposal and copy of the same without mentioning bid security amount may be submitted along with technical proposal as evidence. In case the original bid security found with technical proposal the proposal will be rejected.
10. SIDA reserves the right in accordance of Rule-25 of SPP Rules, 2010 (Amended from time to time) to annul the whole bidding process at any time prior to the acceptance of a bid(s) or proposal(s).
11. **The address referred to the above** for issuance of the bidding/ RFP document, submission of the bids is mentioned below:

Managing Director
Sindh Irrigation & Drainage
Left Bank Barrage Colony Hyderabad
Telephone No: 022-9210080
Website: www.sida.org.pk
E-mail: mdsida@sida.org.pk

Section II – Instructions to Consultants

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Section II – Instructions to Consultants

1. Definitions

- 1.1 The following words and expressions shall have the meanings hereby assigned to them:
- (a) “Authority” means Sindh Public Procurement Regulatory Authority (SPPRA);
 - (b) “Assignment” means procurement of services ascribed thereto in the RFP (Section I – Letter of Invitation and Section II – Bid Data Sheet of the RFP Document);
 - (c) “Bid” means a tender, or an offer by a Person, Consultant firm, company or an organization expressing willingness to undertake a specified task at a price, in response to an invitation by a Procuring Agency;
 - (d) “Bidding Documents” means the documents notified by the Authority for preparation of bids in uniform manner;
 - (e) “Bidding Procedure” means the procurement procedure under which sealed bids are invited, received, opened, examined and evaluated for the purpose of awarding a contract;
 - (f) “Bid Price” means the consultancy fee for providing services under this Assignment as quoted by the Consultant in its Financial Bid;
 - (g) “Consultancy Service Agreement” means an agreement to be executed between the Procuring Agency and the Bidder or Consultant, whose Bid found and declared as the Most Advantageous Bid pursuant to the selection method and criteria mentioned in this document;
 - (h) “Consultant” means a professional who can study, design, organize, evaluate and manage projects or assess, evaluate and provide specialist advice or give technical assistance for making or drafting policies, institutional reforms and includes private entities, consulting firms, legal advisors, engineering firms, construction managers, management firms, procurement agents, inspection agents, auditors, international and multinational organizations, investment and merchant banks, universities, research institutions, government agencies, nongovernmental organizations, and individuals;
 - (i) “Contract” means an agreement enforceable by law and includes general and special conditions,

- specifications, drawings and bill of quantities;
- (j) “Data Sheet” means such part of the Instructions to Consultants that is used to reflect specific Assignment conditions;
 - (k) “Day” means calendar day including holiday;
 - (l) “Government” means the Government of Sindh;
 - (m) “Instructions to Consultants” (Section-II of RFP) means the document which provides the Consultants with all information needed to prepare their Proposals;
 - (n) “Key Professional Staff” means the professionals proposed by the Consultant (or the Consortium as the case may be) to undertake the Assignment;
 - (o) “Letter of Award” means a letter of award or acceptance issued by the Procuring Agency to the bidder whose Bid declared as the Most Advantageous Bid in terms of Rule-49 of SPP Rules, 2010;
 - (p) “Letter of Invitation” (Section-I of RFP) means the Letter of Invitation issued by the Procuring Agency to the Consultant;
 - (q) “Most Advantageous Bid” means (i) a Bid or proposal for goods, works or services that after meeting the eligibility or qualification criteria, is found substantially responsive to the terms and conditions as set out in the bidding or request for proposal documents; and (ii) evaluated as the highest ranked Bid or proposal on the basis of cost or quality or qualification or any combination thereof, as specified in the Bidding Documents or request for proposal documents which shall be in conformity with the selection techniques to be issued by the Authority;
 - (r) “National Company or Firm” means any enterprise, firm or company setup or incorporated in Pakistan;
 - (s) “Person” means a company, entity, firm, association, individual, body of individuals, or a sole proprietorship other than an Agency;
 - (t) “Procuring Agency” means the department with which the selected Consultant signs the Contract for the Services;
 - (u) “Proposal” means the Technical Proposal and the Financial Proposal.
 - (v) “RFP” means the Request for Proposal prepared by

the Procuring Agency for the selection of Consultants.

- (w) “Rules” means the Sindh Public Procurement Rules, 2010 (as amended till the date of RFP advertisement).
- (x) “Sub-Consultant” means any person or entity to whom the Consultant subcontracts any part of the Services;
- (y) “Terms of Reference” (TOR) means the document included in the RFP as Section-V which explains the objectives, scope of work, activities, tasks to be performed, respective responsibilities of the Procuring Agency and the Consultant, and expected results and deliverables of the Assignment.

2. Introduction

- 2.1 The Procuring Agency named in the Data Sheet will select a consulting firm (the Consultant) in accordance with the selection method and criteria specified in the Data Sheet.
- 2.2 The eligible Consultants (shortlisted if so) are invited to submit a Technical Proposal and a Financial Proposal, or a Technical Proposal only, as specified in the Data Sheet. The Proposal will be the basis for contract negotiations and ultimately for a signed Contract with the selected Consultant.
- 2.3 Consultants should familiarize themselves with all the applicable rules and conditions and take them into account while preparing their Proposals. Consultants are encouraged to attend a pre-proposal conference if one is specified in the Data Sheet. Attending the pre-proposal conference is, however optional. Consultants may liaise with Procuring Agency’s representative named in the Data Sheet for gaining better insight into the Assignment.
- 2.4 Consultants shall bear all costs associated with the preparation and submission of their proposals and contract negotiation. The Procuring Agency reserves the right to annul the selection process at any time prior to the acceptance of a Bid or Proposal, without thereby incurring any liability to the Consultants.
- 2.5 Procuring Agency may provide facilities and inputs as specified in Data Sheet.

3. Conflict of Interest

- 3.1.1 Consultants are required to provide professional, objective, and impartial advice and holding the Procuring Agency’s interest paramount. They shall strictly avoid conflict with other assignments or their own corporate interest. Consultants have an obligation to disclose any situation of actual or potential conflict that impacts their capacity to serve the best interest of the Procuring Agency, or that may reasonably be perceived as having such effect. Failure to

disclose said situations may lead to the disqualification of the Consultant or the termination of its Contract.

3.1.2 Without limitation on the generality of the foregoing, Consultants, and any of their affiliates, shall be considered to have a conflict of interest and shall not be recruited, under any of the circumstances set forth below:

- (a) A Consultant that has been engaged by the Procuring Agency to provide goods, works or services other than consulting services for a project, any of its affiliates, shall be disqualified from providing consulting services related to those goods, works or services. Conversely, a firm hired to provide consulting services for the preparation or implementation of a project, any of its affiliates, shall be disqualified from subsequently providing goods or works or services other than consulting services resulting from or directly related to the firm's consulting services for such preparation or implementation;
- (b) A Consultant (including its Personnel and Sub-Consultants) or any of its affiliates shall not be hired for any assignment that, by its nature, may be in conflict with another assignment of the Consultant to be executed for the same or for another Procuring Agency;
- (c) A Consultant (including its Personnel and Sub-Consultants) that has a business or family relationship with a member of the Procuring Agency's staff who is directly or indirectly involved in any part of
 - (i) the preparation of the Terms of Reference of the Assignment,
 - (ii) the selection process for such Assignment, or
 - (iii) supervision of Contract, may not be awarded a Contract, unless the conflict stemming from this relationship has been resolved.

Conflicting Relationship

3.2 Government officials and civil servants may be hired as Consultants only if:

- (a) They are on leave of absence without pay;
- (b) They are not being hired by the agency they were working for, six months prior to going on leave; and
- (c) Their employment would not give rise to any conflict of interest.

4. Fraud and

4.1 It is the Government's policy that Consultants under the

Corruption	contract(s) observe the highest standard of ethics during the procurement and execution of such contracts. In pursuit of this policy, the Procuring Agency follows the instructions contained in SPPR 2010 which defines:
	“corrupt and fraudulent practices” includes the offering, giving, receiving, or soliciting, directly or indirectly of anything of value to influence the act of another party for wrongful gain or any act or omission, including misrepresentation, that knowingly or recklessly misleads or attempt mislead a party to obtain a financial or other benefit or to avoid obligation; Under Rule 35 of SPPR 2010, “The Procuring Agency can inter-alia blacklist Bidders found to be indulging in corrupt or fraudulent practices. Such barring action shall be duly publicized and communicated to the SPPRA. Provided that any supplier or contractor who is to be blacklisted shall be accorded adequate opportunity of being heard”.
5. Integrity Pact	5.1 Pursuant to Rule 89 of SPPR 2010 Consultant undertakes to sign an Integrity pact in accordance with prescribed format attached hereto for all the procurements.
6. Eligible Consultants	6.1 If short listing process has been undertaken through REOI, as outlined under Rule 73 and 74 of SPPR 2010 for the Contract(s) for which this RFP documents being issued, those firms - in case of Joint Ventures with the same partner(s) and Joint Venture structure - that had been pre-qualified are eligible. 6.2 Short listed Consultants emerging from request of expression of interest are eligible.
7. Eligibility of Sub-Consultants	7.1 A shortlisted Consultant would not be allowed to associate with Consultants who have failed to qualify the short listing process.
8. Only One Proposal	8.1 Consultants may only submit one proposal. If a Consultant submits or participates in more than one proposal, such proposals shall be disqualified. Participation of the same Sub-Consultant, including individual experts, to more than one proposal is not allowed.
9. Proposal Validity	9.1 The Data Sheet indicates Proposals validity that shall not be more than ninety (90) Days in case of National Competitive Bidding (NCB) and one-hundred-twenty (120) Days in case of International competitive Bidding (ICB). During this period, Consultants shall maintain the availability of Professional staff nominated in the Proposal. The Procuring Agency will make its best effort to complete negotiations within this period. Should the need arise; however, the Procuring Agency may request Consultants to extend the

validity period of their proposals. Consultants who agree to such extension shall confirm that they maintain the availability of the Professional Staff nominated in the Proposal, or in their confirmation of extension of validity of the Proposal, Consultants may submit new staff in replacement that would be considered in final evaluation for contract award. Consultants who do not agree have right to refuse to extend the validity of their Proposals.

- 9.2 Consultants shall submit required bid security along with financial proposal defined in the Data Sheet (which shall not be less than one percent and shall not exceed five percent of Bid amount).

10. Clarification and Amendment in RFP Documents

- 10.1 Consultants may request for a clarification of contents of the bidding document in writing, and Procuring Agency shall respond to such queries in writing within three calendar days, provided they are received at least five calendar days prior to the date of opening of proposal. The Procuring Agency shall communicate such response to all parties who have obtained the RFP document without identifying the source of inquiry. Should the Procuring Agency deem it necessary to amend the RFP as a result of a clarification, it shall do so.
- 10.2 At any time before the deadline for submission of Bids or Proposals, the Procuring Agency may amend the RFP by issuing an addendum/ corrigendum in writing. The addendum shall be sent to all Consultants and will be binding on them. Consultants shall acknowledge receipt of all amendments. To give Consultants reasonable time in which to take an amendment into account in their Proposals the Procuring Agency may, if the amendment is substantial, extend the deadline for the submission of Proposals.

11. Preparation of Proposals

- 11.1 In preparing their Proposal, Consultants are expected to examine in detail the documents comprising the RFP. Material deficiencies (deviation from scope, experience and qualification of personnel, eligibility) in providing the information requested may result in rejection of a Proposal.
- 11.2 The estimate number of Professional Staff months or the budget required for executing the Assignment should be shown in the Data Sheet, but not both. However, proposal shall be based on the professional staff month or budget estimated by the Consultant.

12. Language

- 12.1 The Proposal as well as all related correspondence exchanged by the Consultants and the Procuring Agency shall be written in English. However it is desirable that the firm's Personnel have a working knowledge of the national and regional languages of the Islamic Republic of Pakistan.

**13. Technical Proposal
Format and Content**

13.1 While preparing the Technical Proposal, Consultants must give particular attention to the following:

- (a) If a Consultant considers that it does not have all the expertise required for the Assignment, it may obtain a full range of expertise by associating with individual Consultant(s) and/or other firms or entities in a joint venture or sub-consultancy, as appropriate and applicable. International Consultants are encouraged to seek the participation of local Consultants by entering into a joint venture with, or subcontracting part of the Assignment to, national Consultants.
- (b) For Assignments on a staff-time basis, the estimated number of professional staff-months is given in the Data Sheet. The proposal shall, however, be based on the number of professional staff-months estimated by the firm. For fixed-budget-based Assignments, the available budget is given in the Data Sheet, and the Financial Proposal shall not exceed this budget.
- (c) It is desirable that the majority of the Key Professional Staff proposed be permanent employees of the firm or has an extended and stable working relationship with it.
- (d) Proposed professional staff must, at a minimum, have the experience indicated in the Data Sheet, preferably working under similar geographical condition.
- (e) Alternative professional staff shall not be proposed, and only one Curriculum Vitae (CV) shall be submitted for each position.

13.2 The Technical Proposal shall provide the following information using the attached Standard Forms (Section-III):

- (a) A brief description of the Consultant organization and an outline of recent experience on assignments of a similar nature – for each assignment, the outline should indicate, inter alia, the profiles of the staff, duration of the assignment, contract amount, and firm's involvement (**Form TECH-2**).
- (b) Any comments or suggestions on the Terms of Reference and on the data, a list of services, and facilities to be provided by the Procuring Agency (**Form TECH-3**).
- (c) The list of the proposed staff team by specialty, the tasks that would be assigned to each staff team member and their timing (**Form TECH-5**).

- (d) CVs recently signed by the proposed Key Professional Staff and the authorized representative submitting the proposal. Key information should include number of years working for the Consultant and degree of responsibility held in various assignments as indicated in the Data Sheet (**Form TECH-6**).
 - (e) Estimates of the total staff input (professional and support staff; staff time) needed to carry out the Assignment, supported by bar chart diagrams showing the time proposed for each professional staff team member (**Form TECH-7**).
 - (f) A detailed description of proposed methodology, work plan for performing the Assignment, staffing, and monitoring of training, if the Data Sheet specifies training as a major component of the Assignment (**Form TECH-4**).
 - (g) Any additional information and documents requested in the Data Sheet.
- 13.3 The Technical Proposal shall not include any financial information.
- 14. Financial Proposal**
 - 14.1 The Financial Proposal shall be prepared using the attached Standard Forms (Section-IV). It shall list all costs associated with the Assignment, including (a) remuneration for staff (in the field and at the Consultants' office), and (b) reimbursable expenses indicated in the Data Sheet (if and as applicable). Alternatively Consultant may provide its own list of cost. If appropriate, these costs should be broken down by activity. All activities and items described in the Technical Proposal must be priced separately; activities and items described in the Technical Proposal but not priced, shall be assumed to be included in the prices of other activities or items.
- 15. Taxes**
 - 15.1 The Consultant will be subject to all admissible taxes including stamp duty and service charges at a rate prevailing on the date of contract agreement unless exempted by relevant tax authority.
- 16. Submission, Receipt, and Opening of Proposals**
 - 16.1 Proposal shall contain no interlineations or overwriting. Submission letters for both Technical and Financial Proposals should respectively be in the format of **TECH-1 of Section-III, and FIN-1 of Section-IV**. All pages of the original Technical and Financial Proposals will be initialed by an authorized representative of the Consultants. **The authorization shall be in the form of a written power of attorney accompanying the Technical Proposal.**
 - 16.2 All required copies of the Technical Proposal are to be made from the original. If there are discrepancies between the

original and the copies of the Technical Proposal, the original governs.

- 16.3 The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked **“TECHNICAL PROPOSAL”**. Similarly, the original Financial Proposal (if required under the selection method indicated in the Data Sheet) shall be placed in a sealed envelope clearly marked **“FINANCIAL PROPOSAL”** followed by name of the Assignment, and with a warning **“DO NOT OPEN WITH THE TECHNICAL PROPOSAL.”** If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this will constitute grounds for declaring the Proposal non-responsive.
- 16.4 The Proposals must be sent to the address indicated in the Data Sheet and received by the Procuring Agency no later than the time and the date indicated in the Data Sheet until any extension to this date is made through a corrigendum or addendum. Any proposal received by the Procuring Agency after the deadline for submission shall be returned unopened. In order to avoid any delay arising from the postal or Procuring Agency’s internal dispatch workings, Consultants should ensure that proposals to be sent through couriers should reach a day before deadline for submission.

17. Proposals Evaluation

- 17.1 From the time the Proposals are opened to the time the Contract is awarded, the Consultants should not contact the Procuring Agency on any matter related to its Technical and/or Financial Proposal. Any effort by Consultants to influence the Procuring Agency in the examination, evaluation, ranking of Proposals, and recommendation for award of Contract may result in the rejection of the Consultants’ Proposal.

Evaluators of Technical Proposals shall have no access to the Financial Proposals until the technical evaluation is concluded.

18. Evaluation of Technical Proposals

- 18.1 The evaluation committee shall evaluate the Technical Proposals on the basis of their responsiveness to the Terms of Reference, applying the evaluation criteria, sub-criteria, and point system specified in the Data Sheet. Each responsive Proposal will be given a technical score (St). A Proposal shall be rejected at this stage if it fails to achieve the minimum technical score indicated in the Data Sheet.

In the case of Quality-Based Selection, Selection Based on Consultant’s Qualifications, and Single-Source Selection, the highest ranked Consultant or firm selected on a single-source basis is invited to negotiate its proposal and the contract on the basis of the Technical Proposal and the Financial Proposal submitted.

**Public Opening and Evaluation of Financial Proposals:
(LCS, QCBS, and Fixed Budget Selection Methods
Only)**

- 18.2 After the technical evaluation is completed, the Procuring Agency shall notify in writing Consultants that have secured the minimum qualifying marks, the date, time and location, allowing a reasonable time, for opening the Financial Proposals. Consultants' attendance at the opening of Financial Proposals is optional.

Financial proposals of those Consultants who failed to secure minimum qualifying marks shall be returned unopened.

**19. Evaluation of
Financial Proposals**

- 19.1 Financial Proposals shall be opened publicly in the presence of the Consultants' representatives who choose to attend. The name of the Consultants and the technical scores of the Consultants shall be read aloud. The Financial Proposal of the Consultants who met the minimum qualifying marks will then be inspected to confirm that they have remained sealed and unopened. These Financial Proposals shall be then opened, and the total prices read aloud and recorded. Copy of the record shall be sent to all the Consultants.
- 19.2 The Evaluation Committee will correct any computational errors. When correcting computational errors, in case of discrepancy between a partial amount and the total amount, or between word and figures the formers will prevail. In addition to above corrections, activities and items described in the Technical Proposal but not priced, shall be assumed to be included in the prices of other activities or items.
- 19.3 In case of **Least Cost Selection LCS Method**, the Bid found to be the lowest evaluated bid shall be accepted.
- 19.4 In case of **Quality and Cost Based Selection QCBS Method** the lowest evaluated Financial Proposal (Fm) will be given the maximum financial score (Sf) of 100 points. The financial scores (Sf) of the other Financial Proposals will be computed as indicated in the Data Sheet. Proposals will be ranked according to their combined technical (St) and financial (Sf) scores using the weights (T = the weight given to the Technical Proposal; P = the weight given to the Financial Proposal; T + P = 1) indicated in the Data Sheet: $S = St \times T\% + Sf \times P\%$. The firm achieving the highest combined technical and financial score will be invited for negotiations.
- 19.5 In the case of **Fixed-Budget and Quality Based Selection**, the Procuring Agency will select the firm that submitted the highest ranked Technical Proposal.

20. Negotiations

- 20.1 Negotiations will be held at the date and address indicated in the Data Sheet. The invited Consultant will, as a pre-

requisite for attendance at the negotiations, confirm availability of all the Professional Staff. Failure in satisfying such requirements may result in the Procuring Agency proceeding to negotiate with the next-ranked Consultant. Representatives conducting negotiations on behalf of the Consultant must have written authority to negotiate and conclude a Contract.

**21. Technical
Negotiations**

- 21.1 Technical Negotiations will include a discussion of the Technical Proposal, the proposed technical approach and methodology, work plan, organization and staffing, and any suggestions made by the Consultant to improve the Terms of Reference. The Procuring Agency and the Consultants will finalize the Terms of Reference, staffing schedule, work schedule, logistics, and reporting. These documents will then be incorporated in the Contract as **“Description of Services”**. Minutes of negotiations, which will be signed by the Procuring Agency and the Consultant, will become part of Contract Agreement.

**22. Financial
Negotiations**

- 22.1 If applicable, it is the responsibility of the Consultant, before starting financial negotiations, to contact the local tax authorities to determine the tax amount to be paid by the Consultant under the Contract. The financial negotiations will include a clarification (if any) of the firm’s tax liability, and the manner in which it will be reflected in the Contract; and will reflect the agreed technical modifications in the cost of the services. Consultants will provide the Procuring Agency with the information on remuneration rates described in the Appendix attached to Section 4 (Financial Proposal - Standard Forms of this RFP).

**23. Availability of
Professional Staff/
Experts**

- 23.1 Having selected the Consultant on the basis of, among other things, an evaluation of proposed Professional Staff, the Procuring Agency expects to negotiate a Contract on the basis of the Professional Staff named in the Proposal. Before contract negotiations, the Procuring Agency will require assurances that the Professional Staff will be actually available. The Procuring Agency will not consider substitutions during contract negotiations unless both parties agree that undue delay in the selection process makes such substitution unavoidable or for reasons such as death or medical incapacity. If this is not the case and if it is established that Professional Staff were offered in the proposal without confirming their availability, the Consultant may be disqualified. Any proposed substitute, if accepted by the Procuring Agency, shall have equivalent or better qualifications and experience than the original candidate and be submitted by the Consultant within period of time specified in letter of invitation to negotiate.

24. Award of Contract

- 24.1 After completing negotiations, the Procuring Agency shall award the Contract to the selected Consultant and within fifteen (15) Days of the award of contract, the Procuring Agency shall publish on the website of the Authority and on its own website, if such a website exists, the result of the bidding process, identifying the Bid through procuring identifying number, if any and the following information, evaluation report, form of contract and letter of award, bill of quantity or schedule of requirement, as the case may be.
- 24.2 Before signing of award of contract, Consultant required to submit performance security at rate indicated in Data Sheet.
- 24.3 The Consultants expected to commence the Assignment on the date and at the location specified in the Data Sheet.

25. Confidentiality

- 25.1 Information relating to evaluation of Proposals and recommendations concerning awards shall not be disclosed to the Consultants who submitted the Proposals or to other persons not officially concerned with the process, until the publication of the bid evaluation result and/ or the award of Contract. The undue use by any Consultant of confidential information related to the process may result in the rejection of its Proposal.

Section II – Instructions to Consultants

Bid Data Sheet

The following specific data for the services to be procured under this Assignment shall complement, supplement, or amend the provisions in the Instructions to Consultants (ITC). Whenever there is a conflict, the provisions herein shall prevail over those in ITC.

ITC Reference	Description
ITC 2.1	The Procuring Agency is: Sindh Irrigation & Drainage Authority (SIDA) Address: Left Bank Barrage Colony, Hyderabad Website: www.sida.org.pk E-mail: mdsida@sida.org.pk Telephone: +92 229210080 The Assignment title is: Hiring of External Audit Firm for Financial Years 2022-23, 2023-24 and 2024-25 RFP Ref No: MD SIDA/2415/13-7-2023 Total Project Cost: PkRs. 5.00 Million Market approach is: National Competitive Bidding – Open to all eligible bidders Bidding Procedure: Single Stage Two Envelopes Selection Method: Quality and Cost Based Selection Method
ITC2.2	Financial Proposal to be submitted together with Technical Proposal: Yes Each proposal (Technical and Financial), with requisite number of copies as mentioned under ITC Clauses 16.2 & 16.3 of the Data Sheet, must be submitted in separate envelopes sealed in a proper manner.
ITC 2.3	A pre-proposal conference will be held: No
ITC 2.5	The Procuring Agency may provide facilities and inputs that include: • Access to relevant reference documents or information, if available; • Access to the field offices as part of this Assignment; • Feedback and approvals on the relevant reports from time to time; and • Any other support as mentioned in the Assignment's TOR.
ITB 5.1	Consultant undertakes to sign Integrity Pact as per prescribed format and instructions outlined in this document.
ITC 6 & 7	Shortlisted Consultants may associate with other shortlisted Consultants: Not applicable
ITC 8.1	Alternative bids shall not be considered.
ITC 9.1	The Bid validity period shall be ninety (90) days effective from the date of opening of technical bids

ITC 9.2	The original sealed financial proposal must contain a bid security equivalent to 2% of the total quoted bid/ price in the form of Deposit at Call or Pay Order or Demand Draft or a Bank Guarantee , valid for a period of twenty-eight (28) days beyond Bid validity period, issued by a scheduled bank in Pakistan (with a minimum rating of 'A-' by JCR VIS or an equivalent rating by PACRA or other creditable credit rating agency) in favor of ‘Sindh Irrigation & Drainage Authority (SIDA) .
ITC 10.1	Clarifications may be requested not later than five calendar days prior to the date of opening of bids. The address for requesting clarifications is: Address: General Manager Finance Sindh Irrigation & Drainage Authority (SIDA) Left Bank Barrage Colony, Hyderabad Email: gmfin@sida.org.pk Telephone No: +92-22-9210083
ITC 10.2	Any corrigendum or addendum, if deemed mandatory to extend schedule for submission/ opening of bids and/ or amend the RFP Document after its issuance and before the deadline for submission of Bids or Proposals, shall be issued through advertising it in newspapers and posting it on the websites of SPPRA https://ppms.pprasindh.gov.pk/PPMS/ and Procuring Agency https://www.sida.org.pk
ITC 12.1	The language of the submitted proposal shall be in English . All correspondence exchange shall be in English language. Language for translation supporting documents/ literature is English .
ITC 13.1(a) ITC 1.1(u)	Maximum number of members in the Consortium/Joint Venture shall be: Not Applicable/Not Allowed
ITC 13.2	The format of the Technical Proposal to be submitted is: Full Technical Proposal (FTP) containing all the information, including: description of the approach, methodology, work plan for performing the Assignment, team composition, task assignments, work schedule, CV of proposed Professional Staff, consultant's organization and experience, comments on the TOR and comments on the counterpart staff and/ or facilities.
ITC 13.2(f)	Training is a specific component of this Assignment: No
ITC 14.1	Bidders shall quote their bids in Pak Rupees (PKR) , using the standard forms or equivalent, as applicable, for execution of the Assignment. The contract shall be based on a lump sum basis payable to the successful Bidder on its satisfactory completion of respective milestone(s) as mentioned in the Conditions of Contract.
ITC 15.1	Amounts payable by the Procuring Agency to the Consultant under the contract to be subject to the local taxation, stamp duty and service charges, as applicable at the time of bids' submission. The Consultant shall incorporate all the applicable taxes, subject to exemption, in the Bid Price otherwise the Procuring Agency shall presume these taxes as the Bid part.
ITC 16.2 ITC 16.3	Consultants must submit one original and two photocopies of the Technical Proposal , and one original copy of the Financial Proposal . Each proposal must contain in a separate and sealed envelope clearly marked with the Assignment title and other information as provided under the ITC Clause 16.3.

ITC 16.4	For bids/ proposals submission purposes only, the PA's address is: Attention: Managing Director SIDA Address: Office of the Procurement Specialist/Manager Sindh Irrigation and Drainage Authority Left Bank Barrage Colony, Hyderabad Phone No: +92 22-9210080 The deadline for proposals submission and opening is: Date: 2nd August, 2023 Time: 03:00 p.m. and 04:00p.m. (submission and opening, respectively) Consultants shall not have option to submit Bids electronically.
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ITC 18.1 ITC 13.1 ITC 6.1 ITC 2.2	Eligibility Criteria: The Bidder or Consultant must qualify the following requirements for further assessment (technical evaluation and marking): • Nationality: Bidder must have been incorporated or setup in Pakistan as evidenced by its registration documents and Articles of Incorporation (or equivalent documents of constitution or association as applicable under the law); • Registration: Bidder must have valid registration with: (i) Federal Board of Revenue; (ii) Sindh Revenue Board or relevant tax authority; and (iii) must have a valid license from the Institute of Chartered Accountants of Pakistan (ICAP); • The firm should be compliant with the International Federation of Accountants (IFAC) Guidelines on Code of Ethics, as applicable in Pakistan • The name of firm should appear in the list of satisfactory QCR issued by ICAP. • The name of the firm should appear in the list of registered firms under Audit Oversight Board of SECP. • Active Tax-Payer: Bidder must be on Active Taxpayer List (ATL) of Federal Board of Revenue as well as Sindh Revenue Board and must have filed Income Tax Returns & Sindh Sales Tax Returns during the last Three (3) years; • Power of Attorney: Bidder must submit a power of attorney, as required by the RFP Document, for the authorized person nominated to sign the documents; • Financial Turnover: Bidder must have an average annual financial turnover PKR 05 Million (net of Sales Tax on Services) during the last three years, as verifiable from the financial statements issued by a Certified Chartered Accountant; • Experience: Bidder must have a minimum of ten (10) years' experience as Chartered Accountant Firm; • Government Owned Organization: Bidder must be: (i) legally and financially autonomous; and (ii) operates under its commercial law; • Conflict of Interest: Bidder must not have any conflict of interest arising from the prior or existing contracts or relationships which could materially affect potential involvement of the Bidder and to comply with the obligations set out in the RFP Document issued with respect to this Assignment; • Non-performing Contracts and Litigation History: Bidder must provide the details of: (i) non-performing contracts with cogent reasons; and (ii) disputes and litigation or arbitration cases in-hand and pending for adjudication; Non-blacklisting/ Non-debarment: Bidder must not be: (i) blacklisted by any public sector organization; (ii) debarred by the Procuring Agency till the bid submission deadline; (iii) in bankruptcy or liquidation proceeding; and (iv) convicted of, fraud, corruption, collusion or money laundering.
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Technical Evaluation Criteria: Refer to the RFP pages # 27 to 29

The prospective bidders must read carefully and note the following conditions relating to an integral part of the evaluation criteria:

- i. Sub-Consultant's credentials & experience is not eligible for scoring. Furthermore, the global experience of parent company or associated firms abroad is also not eligible for scoring, until and unless foreign company has itself participated as a Consortium member.
- ii. The Procuring Agency shall consider bidder's experience to the extent of those contracts as directly awarded in its own or bidder's title (but not their staff or any parent or subsidiary company in any case). Secondly, the claimed experience or contracts awarded (respective milestones) must be satisfactory completed as endorsed and/ or verified, if deemed mandatory, by the awarding agency.

ITC 18.1 ITC 13.1 ITC 6.1 ITC 2.2	Eligibility Criteria (Mandatory Documents – Refer to the Eligibility and Technical Evaluation Criteria): Bidder must enclose, along with the Technical Proposal, copies of the following documents including but not limited to: i. Documents Checklist duly filled (updated if any modification required), signed, stamped by Bidder's authorized representative (Appendix – D); ii. Constitutive documents of registration including NTN, SRB and ICAP as applicable); iii. Firm's profile describing the details of Partners and other Senior Management, experience and services performed; iv. Power of Attorney (Appendix – C); v. Integrity Pact(Appendix – A) vi. Audit reports containing balance sheets, income statements and cash flow statements of last three (3) years duly issued and verified by a certified chartered accountant firm; vii. Income Tax & Sindh Sales Tax returns filed for last Three (03) years; viii. Bid security financial instrument without disclosing the amount of it; ix. CVs of the Key Professional Staff dedicated for this Assignment; x. Historical contracts, non-performing details, if any, with reasons leading to non-performance; xi. Litigation history with pending cases and nature of such litigations; xii. An affidavit, duly attested by Oath Commissioner, that bidder is not blacklisted by any public or private sector organization (Appendix-B); xiii. Any other document, including Bid Forms and Forms-Tech etc. as applicable and referred in ITC, associated with qualifying the eligibility, technical evaluation criteria, and other terms and conditions.
ITC 19.4	Proposals scoring weightage: Technical 80% and Financial 20%
ITC 20.1 ITC 23.1	Expected date and address for contract negotiation is Sept, 15 2023 at the Committee room of Sindh Irrigation & Drainage Authority SIDA, Left Bank Barrage Colony Hyderabad.

ITC 24.1	The Procuring Agency shall award the procurement contract to a Consultant qualifying the eligibility or preliminary evaluation criteria and attaining the highest combined technical and financial score (Most Advantageous Bid) using Quality & Cost Based Selection (QCBS) method.
ITC 24.2	Successful Consultant, whose bid found and declared by the Procuring Agency as the Most Advantageous Bid, upon receiving the Letter of Award shall require to furnish the performance security equivalent to 5% of the contract amount in the shape of Bank Guarantee , valid for a period of ninety (90) days beyond the specified Contract duration, issued by a scheduled bank in Pakistan (with a minimum rating of 'A-' by JCR VIS or an equivalent rating by PACRA or any other creditable credit rating agency) in favor of the ' Sindh Irrigation & Drainage Authority (SIDA) '.
ITC 24.3	Expected date for commencement of services is: Sept 30 2023 or immediately after signing of the contract agreement by both the parties.

Technical Evaluation Criteria (ITC 18.1)														
Sr. #	Sub-Criteria and Points			Maximum Marks										
1.	Firm's experience (Max. Points = 25) Note: <i>i. Scores will be awarded to a Bidder based on relevance of project / assignments well as its completion stage</i> <i>ii. Bidders shall attach supporting documents/ evidence of experience</i> <i>iii. Historical exchange rate prevailing on completion of project/assignment date will be used to convert foreign currency to PKR</i>	1.1 General Experience (Maximum Points = 15)												
		1.1.1 Bidder's experience in conducting Special Audits / Financial Audits / Internal Audits of any public or private sector Organization during the last fifteen (15) Years (with each contract's minimum value of PKR 10.00 Million)[03 marks for each Contract Completed]												
		1.2 Relevant Experience (Maximum Points = 10)												
		1.2.1 Bidder's experience in conducting / Special Audit relating to fraud, Financial Investigation, Compliance and Regulatory reviews of any Public or Private Sector Organization during the last Ten (10) Years (with each contract's minimum value of PKR 3.00 Million) [02 marks for each project]												
Total Points (General and Relevant Experience)				25										
2.	Quality Management (Max. Points = 10)	Category of the Auditing Firms (Chartered Accountants) on panel of Auditors List maintained by State Bank of Pakistan. Category A = 10 Points												
Total Points (Quality Management)				10										
3.	Key Professional Staff (Max Points = 30) Note: The proposed staff (Financial, Technical) must qualify the following requirements for attaining the points as mentioned under this section (refer to the table showing weight age points allocated to the each Staff based on qualification and relevant experience): <i>i. S/he must not be more than 65 years of age, as on the date of bids submission deadline; and</i> <i>ii. S/he must have valid registration with the professional bodies i.e. ICAP, ICMA, ACCA and/ or as applicable under the relevant laws or general by-laws of the respective country except Audit Associates.</i>	3.1 Technical Team:												
		<table><tr><td>i.</td><td>Team Leader/ Lead Auditor</td><td>10 Points</td></tr><tr><td>ii.</td><td>Internal Control Specialist</td><td>7 Points</td></tr><tr><td>iii.</td><td>Procurement and Contracting Specialist</td><td>7 Points</td></tr><tr><td>iv.</td><td>Audit Seniors / Staff</td><td>6 Points</td></tr></table>			i.	Team Leader/ Lead Auditor	10 Points	ii.	Internal Control Specialist	7 Points	iii.	Procurement and Contracting Specialist	7 Points	iv.
i.	Team Leader/ Lead Auditor	10 Points												
ii.	Internal Control Specialist	7 Points												
iii.	Procurement and Contracting Specialist	7 Points												
iv.	Audit Seniors / Staff	6 Points												

Total Points (Key Professional Staff)				30	
4.	Financial Capability (Max. Marks = 10) <i>Note:</i> <i>i.) Bidder to submit audited financial statements of last three years.</i>	4.1 Average annual turn-over of last three (3) years			
		i.	≥ PKR 150 million		10 Points
		ii.	≥ PKR 125 million and < PKR 150 million		8 Points
		iii.	≥ PKR 100million and < PKR 125 million		6 Points
		iv.	≥ PKR 75 million and < PKR 100 million		4 Points
		v.	≥ PKR 50 million and < PKR 75 million		2 Points
Total Points (Financial Capability)				10	
5.	Understanding of the Assignment (Max. Marks = 10) <i>Note:</i> <i>i. ‘Understanding of the Assignment’ presented by any Bidder shall not be exceed 2,000 words</i>	Understanding of the Assignment			
Total Points (Understanding of the Assignment)				10	
6.	Proposed Methodology (Max. Marks = 15) <i>Note:</i> <i>i. Proposed Methodology’ presented by any Bidder shall not exceed 2,000 words.</i>	Proposed Methodology			
Total Points (Proposed Methodology)				15	
Grand Total Points (Technical Evaluation Criteria):				100	
Qualifying Points:				80	

Note: A bidder must attain at least 80points St to qualify for the opening of its financial proposal.

Key Professional Staff (Points Weight age Assigned to Each Individual based on Qualification and Experience)						
Sr.	Key Professional Staff	Maximum Weightage (Qualification 25% and Relevant Experience 75%)				
1.	Technical Team	Qualification	Weight age	Relevant Experience	Weight age	Job Description
1.1	Team Leader / Lead Auditor	FCA	25 %	≥ 10 years' experience in the field of Special Audit and experience of having conducted Audit of Payroll Function with atleast seven (5) Audit Assignments in the Public / Private Sector. ≥ 8 years' experience in the field of Special Audit and experience of having conducted Audit of Payroll Function with at least five (5) Audit Assignments in the Public / Private Sector. ≥ 5 years' experience in the field of Special Audit and experience of having conducted Audit of Payroll Function with at least Three (3) Audit Assignments in the Public / Private Sector.	75% 60% 45%	- Lead Efforts on the assignment and Co-Ordinate Activities of the Team; - Chief liaison with the SIDA, designated Official regarding activities to be undertaken under the assignment; - Co-Ordinate all Activities and information / Feedback with the SIDA, (i) standards and timetable for the preparation of work program; (ii) review of work program; (iii) format and schedule of reporting; etc. - Produce and discuss reports and other outputs produced by the Team for the SIDA.
1.2	Internal Controls Specialist	FCA	25 %	≥ 10 years' experience in the field of Special Audit with atleast Three (03) Audit Assignments in the Public / Private Sector. ≥ 8 years' experience in the field of Special Audit with atleast Two (02) Audit Assignments in the Public / Private Sector. ≥ 5 years' experience in the field of Special Audit with atleast One (01) Audit Assignments in the Public / Private Sector.	75% 60% 45%	Supervise and Undertake audit assignment
1.3	Procurement and Contracting Specialist	MBA / Post Graduation Degree	25 %	≥ 8 years' experience in the field of Special Audit with atleast Three (03) audit Assignment in the Public / Private Sector. ≥ 5 years' experience in the field of Special Audit with atleast Two (02) audit Assignments in the Public / Private Sector. ≥ 3 years experience in the field of Special Audit with atleast One (01) audit Assignments in the Public / Private Sector.	75% 60% 45%	Supervise and Undertake audit assignment
1.4	Audit Seniors / Staff	CA Inter / ACCA	25 %	At least 10 audit associates with 2-3 years of experience dedicated for the assignment At least 08 audit associates with 2-3 years of experience dedicated for the assignment At least 05 audit associates with 2-3 years of experience dedicated for the assignment	75% 60% 45%	Supervise and Undertake audit assignment

Section III – Technical Proposal

Table of Contents

[Comments in brackets [] provide guidance to the Consultants for the preparation of their Technical Proposals; they should be deleted from the Technical Proposals to be submitted.]

Refer to Reference Paragraph 13.2 of the Data Sheet for format of Technical Proposal to be submitted, and/ or paragraph 13.2 of Section 2 of the RFP for Standard Forms required and number of pages recommended.

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Form Tech-1. Technical Proposal Submission Form

[Location, Date]

To: [Name and address of the Procuring Agency]

Dear Sirs:

We, the undersigned, offer to provide the consulting services for [Insert title of Assignment] in accordance with your Request for Proposal dated [Insert Date] and our Proposal. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal sealed under a separate envelope.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

If negotiations are held during the period of validity of the Proposal, i.e., before the date indicated in the Data Sheet, we undertake to negotiate on the basis of the proposed staff. Our Proposal is binding upon us and subject to the modifications resulting from Contract negotiations.

We undertake, if our Proposal is accepted, to initiate the consulting services related to the Assignment not later than the date indicated in the Data Sheet.

We understand you are not bound to accept any Proposal you receive.

We remain,

Authorized Signature [In full and initials]: _____

Name and Title of Signatory: _____

Name of Firm: _____

Address: _____

Form Tech-2. Consultant's Organization and Experience

A. Consultant's Organization

*[Provide here a brief (**preferably not more than five pages**) description of the background and organization of your firm/ entity and each associate for this Assignment.]*

B. Consultant's Experience

[Using the format below, provide information on each Assignment for which your firm, and each associate for this Assignment, was legally contracted either individually or as a corporate entity or as one of the major companies within an association, for carrying out consulting services similar to the ones requested under this Assignment. Use 50 pages.]

Assignment name:	Approximate value of contract (PKR):
Country: Location within country:	Duration of Assignment (months):
Name of procuring agency or purchaser:	Total No of staff-months of the Assignment:
Address:	Approx. value of the services provided by your firm under the contract (PKR):
Start date (month/ year): Completion date (month/ year):	No of professional staff-months provided by associated Consultants:
Name of associated Consultants, if any:	Name of senior professional staff of your firm involved and functions performed (indicate most significant profiles such as Project Director/Coordinator, Team Leader):
Narrative description of Project:	
Description of actual services provided by your staff within the Assignment:	

Firm's Name:

Form Tech-3. Comments and Suggestions on the Terms of Reference and on Counterpart Staff and Facilities to be provided by the Procuring Agency

A. On the Terms of Reference

[Present and justify here any modifications or improvement to the Terms of Reference you are proposing to improve performance in carrying out the Assignment(such as deleting some activity you consider unnecessary, or adding another, or proposing a different phasing of the activities). Such suggestions should be concise and to the point, and incorporated in your Proposal.]

B. On Counterpart Staff and Facilities

[Comment here on the counterpart staff and/ or facilities to be provided by the Procuring Agency according to Paragraph Reference 2.5 of the Data Sheet including: administrative support, office space, local transportation, equipment, data, etc.]

Form Tech-4. Description of Approach, Methodology and Work Plan for Performing the Assignment

[Technical approach, methodology and work plan are key components of the Technical Proposal. Bidders are suggested to present their Technical Proposal (20 pages, preferably not exceeding 2,000 words per component – inclusive of charts and diagrams) divided into the following three chapters:]

- a. Technical Approach and Methodology,
- b. Work Plan, and
- c. Organization and Staffing.

a) Technical Approach and Methodology. *In this chapter, the Bidder should explain understanding of the objectives of the Assignment, approach to the services, methodology for carrying out the activities and obtaining the expected output, and the degree of detail of such output. The Bidder should highlight the problems being addressed and their importance, and explain the technical approach the Bidder would adopt to address them. The Bidder should also explain the methodologies proposed to adopt and highlight the compatibility of those methodologies with the proposed approach.*

b) Work Plan. *In this chapter, the Bidder should propose the main activities of the Assignment, their content and duration, phasing and interrelations, milestones (including interim approvals by the Procuring Agency), and delivery dates of the reports. The proposed work plan should be consistent with the technical approach and methodology, showing understanding of the TOR and ability to translate them into a feasible working plan. A list of the final documents, including reports, drawings, and tables to be delivered as final output, should be included here. The work plan should be consistent with the Work Schedule of Form TECH-8.*

c) Organization and Staffing. *In this chapter, the Bidder should propose the structure and composition of team. The Bidder should list the main disciplines of the Assignment, the key expert responsible, and proposed technical and support staff.]*

Form Tech-5. Team Composition and Task Assignments

[illegible]

Form Tech-6. Curriculum Vitae (CV) for Proposed Professional Staff

1. **Proposed Position** *(only one candidate shall be nominated for each position):* _____
2. **Name of Firm** *(insert name of firm proposing the staff):* _____
3. **Name of Staff** *[Insert full name]:* _____
4. **Date of Birth:** _____ **Nationality:** _____
5. **Education** *[Indicate college/university and other specialized education of staff member, giving names of institutions, degrees obtained, and dates of obtainment]:* _____
6. **Membership of Professional Associations:** _____
7. **Other Training** *[Indicate significant training since degrees under 5 - Education were obtained]:* _____
8. **Countries of Work Experience** *[List countries where staff has worked in the last ten years]:* _____
9. **Languages** *[For each language indicate proficiency: good, fair, or poor in speaking, reading, and writing]:* _____
10. **Employment Record** *[Starting with present position, list in reverse order every employment held by staff member since graduation, giving for each employment (see format here below): dates of employment, name of employing organization, positions held]:* _____
 From [Year]: _____ To [Year]: _____
 Employer: _____ Positions held: _____
11. **Detailed Tasks Assigned** *[List all tasks to be performed under this Assignment]:* _____
12. **Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned** *[Among the Assignments in which the staff has been involved, indicate following information for those Assignments that illustrate staff capability to handle tasks listed under point 11.]:*
 Name of Assignment or project: _____ Year: _____
 Location: _____ PA: _____
 Main project features: _____ Positions held: _____
 Activities performed: _____

13. Certificate

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes me, my qualifications, and my experience. **I understand that any wilful misstatement described herein may lead to my disqualification or dismissal, if engaged.**

Date: _____

[Signature of staff member or authorized representative of the staff] Day/ Month/ Year

Full name of authorized representative: _____

Form Tech-7. Staffing Schedule¹

No	Name of Staff	Staff Input (in the form of bar chart) ²													Total Staff-Month Input		
		1	2	3	4	5	6	7	8	9	10	11	12	n	Home	Field ³	Total
Foreign																	
1		[Home]															
		[Field]															
2																	
3																	
n																	
									Subtotal								
Local																	
1		[Home]															
		[Field]															
2																	
3																	
n																	
									Subtotal								
									Total								

¹ For Professional Staff the input should be indicated individually; for Support Staff it should be indicated by category (e.g.: draftsmen, clerical staff, etc.).

² Months are counted from the start of the Assignment. For each staff indicate separately staff input for home and field work.

³ Field work means work carried out at a place other than the Consultant's home office.

 Full time input

 Part time input

Form Tech-8. Work Schedule

[illegible]

¹. Indicate all main activities of the Assignment, including delivery of reports (e.g.: inception, interim, and final reports), and other benchmarks such as Procuring Agency approvals. For phased Assignments indicate activities, delivery of reports, and benchmarks separately for each phase.

2. Duration of activities shall be indicated in the form of a bar chart.

Section IV – Financial Proposal

Standard Forms

[Comments in brackets [] provide guidance to the Consultants for the preparation of their Financial Proposals; they should be deleted from the Financial Proposals to be submitted.]

[Financial Proposal Standard Forms shall be used for the preparation of the Financial Proposal according to the instructions provided under para 3.6 of Section 2. Such Forms are to be used whichever is the selection method indicated in para 3 of the Letter of Invitation.]

[The Appendix “Financial Negotiations - Breakdown of Remuneration Rates” is to be only used for financial negotiations when Quality-Based Selection, Selection Based on Qualifications, or Single-Source Selection method is adopted, according to the indications provided under para. 6.3 of Section 2.]

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Form FIN-1. Financial Proposal Submission Form

[Location, Date]

To: [Name and address of PA]

Dear Sirs:

We, the undersigned, offer to provide the consulting services for [Insert title of Assignment] in accordance with your Request for Proposal dated [Insert Date] and our Technical Proposal. Our attached Financial Proposal is for the sum of [Insert amount(s) in words and figures¹].

Our Financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations, up to expiration of the validity period of the Proposal, i.e. before the date indicated in Paragraph Reference 9.1 of the Data Sheet.xxx

Commissions and gratuities paid or to be paid by us to agents relating to this Proposal and Contract execution, if we are awarded the Contract, are listed below²:

Name and Address of Agents	Amount and Currency	Purpose of Commission or Gratuity
_____	_____	_____
_____	_____	_____
_____	_____	_____

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

Authorized Signature [In full and initials]: _____

Name and Title of Signatory: _____

Name of Firm: _____

Address: _____

¹. Amounts must coincide with the ones indicated under Total Cost of Financial proposal in Form FIN-2

². If applicable, replace this paragraph with: “No commissions or gratuities have been or are to paid by us to agents relating to this Proposal and Contract execution.”

Form FIN-2. Summary of Costs

Item No.	Description of Services	Costs (in PKR)
Entity Audit:		
1.	Name of assignment to be mentioned in here (item/project/fund wise)	
2.	do	
3.	do	
4.	do	
5.	do	
6.	do	
Total Cost of Financial Proposal (inclusive of all the applicable taxes)		

¹. Total cost includes all the applicable taxes as payable by the Consultant from according to law of the land. This cost shall cover the Consultant's all costs associated with performing the Assignment as further detailed under the TOR.

Form FIN-3. Breakdown of Costs by Activity¹

Group of Activities: ²	Description: ³			
—				
—				
—				
Cost Component	Costs			
	[Indicate Foreign Currency # 1] ⁴	[Indicate Foreign Currency # 2] ⁴	[Indicate Foreign Currency # 3] ⁵	[Indicate Local Currency]
Remuneration ⁵				
Reimbursable Expenses ⁵				
Subtotals				

^{1.} Form FIN-3 shall be filled at least for the whole Assignment. In case some of the activities require different modes of billing and payment (e.g.: the Assignment is phased, and each phase has a different payment schedule), the Consultant shall fill a separate Form FIN-3 for each group of activities. For each currency, the sum of the relevant Subtotals of all Forms FIN-3 provided must coincide with the Total Costs of Financial Proposal indicated in Form FIN-2.

^{2.} Names of activities (phase) should be the same as, or correspond to the ones indicated in the second column of Form TECH-8.

^{3.} Short description of the activities whose cost breakdown is provided in this Form.

^{4.} Indicate between brackets the name of the foreign currency. Use the same columns and currencies of Form FIN-2.

^{5.} For each currency, Remuneration and Reimbursable Expenses must respectively coincide with relevant Total Costs indicated in Forms FIN-4, and FIN-5.

Form FIN-4. Breakdown of Remuneration¹

[This Form FIN-4 shall only be used when it is indicated in Reference Paragraph 14.1 of the Data Sheet that remuneration shall be Time Based]

Group of Activities: _____							
Name ²	Position ³	Staff-month Rate ⁴	Input ⁵ (Staff-months)	[Indicate Foreign Currency # 1] ⁶	[Indicate Foreign Currency # 2] ⁶	[Indicate Foreign Currency # 1] ⁶	[Indicate Local Currency] ⁶
Foreign Staff							
		[Home]					
		[Field]					
Local							
		[Home]					
		[Field]					
Total Costs							

¹ Form FIN-4 shall be filled for each of the Forms FIN-3 provided.

² Professional Staff should be indicated individually; Support Staff should be indicated per category (e.g.: draftsmen, clerical staff).

³ Positions of Professional Staff shall coincide with the ones indicated in Form TECH-5.

⁴ Indicate separately staff-month rate and currency for home and field work.

⁵ Indicate, separately for home and field work, the total expected input of staff for carrying out the group of activities or phase indicated in the Form.

⁶ Indicate between brackets the name of the foreign currency. Use the same columns and currencies of Form FIN-2. For each staff indicate the remuneration in the column of the relevant currency, separately for home and field work. Remuneration = Staff-month Rate x Input.

Form FIN-5. Breakdown of Reimbursable Expenses¹

[This Form FIN-5 shall only be used when it is indicated in Reference Paragraph 5.6 of the Data Sheet that remuneration shall be Time Based]

Group of Activities: _____								
No	Description ²	Unit	Unit Cost ³	Quantity	[Indicate Foreign Currency # 1] ⁴	[Indicate Foreign Currency # 2] ⁴	[Indicate Foreign Currency # 1] ⁴	[Indicate Local Currency] ⁴
	Per diem allowances	Day						
	International flights ⁵	Trip						
	Miscellaneous travel expenses	Trip						
	Communication costs between [Insert place] and [Insert place]							
	Drafting, reproduction of reports							
	Equipment, instruments, materials, supplies, etc.							
	Shipment of personal effects	Trip						
	Use of computers, software							
	Laboratory tests							
	Subcontracts							
	Local transportation costs							
	Office rent, clerical assistance							
	Training of the PA's personnel ⁶							
	Total Costs							

1. Form FIN-5 should be filled for each of the Forms FIN-3 provided, if needed.

2. Delete items that are not applicable or add other items according to Paragraph Reference 3.6 of the Data Sheet.

3. Indicate unit cost and currency.

4. Indicate between brackets the name of the foreign currency. Use the same columns and currencies of Form FIN2. Indicate the cost of each reimbursable item in the column of the relevant currency. Cost = Unit Cost x Quantity.

5. Indicate route of each flight, and if the trip is one- or two-ways.

6. Only if the training is a major component of the Assignment, defined as such in the Data Sheet or TOR.

Form FIN-5. Breakdown of Expenses

[This Form FIN-5 shall only be used when it is indicated in Reference Paragraph 14.1 of the Data Sheet that remuneration shall be Lump Sum. Information to be provided in this Form shall only be used to establish payments to Consultant for possible additional services requested by the PA]

No	Description ¹	Unit	Unit Cost ²
	Per diem allowances	Day	
	International flights ³	Trip	
	Miscellaneous travel expenses	Trip	
	Communication costs between <i>[Insert place]</i> and <i>[Insert place]</i>		
	Drafting, reproduction of reports		
	Equipment, instruments, materials supplies, etc.		
	Shipment of personal effects	Trip	
	Use of computers, software		
	Laboratory tests		
	Subcontracts		
	Local transportation costs		
	Office rent, clerical assistance		
	Training of the PA's personnel ⁴		

^{1.} Delete items that are not applicable or add items according to Paragraph Reference 3.6 of the Data Sheet.

^{2.} Indicate unit cost and currency.

^{3.} Indicate route of each flight, and if the trip is one- or two-ways.

^{4.} Only if the training is a major component of the Assignment, defined as such in the Data Sheet or TOR.

Appendix. Financial Negotiations – Breakdown of Remuneration Rates

(Not to be used when cost is a factor in the evaluation of Proposals)

1. Review of Remuneration Rates

1.1 The remuneration rates for staff are made up of salary, social costs, overheads, fee that is profit, and any premium or allowance paid for Assignments away from headquarters. To assist the firm in preparing financial negotiations, a Sample Form giving a breakdown of rates is attached (no financial information should be included in the Technical Proposal). Agreed breakdown sheets shall form part of the negotiated contract.

1.2 The Procuring Agency is charged with the custody of funds from Government of Sindh and is expected to exercise prudence in the expenditure of these funds. The Procuring Agency is, therefore, concerned with the reasonableness of the firm's Financial Proposal, and, during negotiations, it expects to be able to review audited financial statements backing up the firm's remuneration rates, certified by an independent auditor. The firm shall be prepared to disclose such audited financial statements for the last three years, to substantiate its rates, and accept that its proposed rates and other financial matters are subject to scrutiny. Rate details are discussed below.

- i. **Salary:** This is the gross regular cash salary paid to the individual in the firm's home office. It shall not contain any premium for work away from headquarters or bonus.
- ii. **Social Costs:** Social costs are the costs to the firm of staff's non-monetary benefits. These items include, inter alia, social security including pension, medical and life insurance costs, and the cost of a staff member being sick or on vacation. In this regard, the cost of leave for public holidays is not an acceptable social cost nor is the cost of leave taken during an Assignment if no additional staff replacement has been provided. Additional leave taken at the end of an Assignment in accordance with the firm's leave policy is acceptable as a social cost.
- iii. **Cost of Leave:** The principles of calculating the cost of total days leave per annum as a percentage of basic salary shall normally be as follows:

$$\text{Leave cost as per percentage of salary}^1 = \frac{\text{Total days leave} \times 100}{[365 - w - ph - v - s]}$$

It is important to note that leave can be considered a social cost only if the Procuring Agency is not charged for the leave taken.

- iv. **Overheads:** Overhead expenses are the firm's business costs that are not directly related to the execution of the Assignment and shall not be reimbursed as separate items under the contract. Typical items are home office costs (partner's time, nonbillable time, time of senior staff monitoring the project, rent, support staff, research, staff training, marketing, etc.), the cost of staff not currently employed on revenue-earning projects, taxes on business activities and business promotion costs. During negotiations, audited financial statements, certified as correct by an

independent auditor and supporting the last three years' overheads, shall be available for discussion, together with detailed lists of items making up the overheads and the percentage by which each relates to basic salary. The Procuring Agency does not accept an add-on margin for social charges, overhead expenses, etc., for staff who are not permanent employees of the firm. In such case, the firm shall be entitled only to administrative costs and fee on the monthly payments charged for subcontracted staff.

- v. **Fee or Profit:** The fee or profit shall be based on the sum of the salary, social costs, and overhead. If any bonuses paid on a regular basis are listed, a corresponding reduction in the profit element shall be expected. Fee or profit shall not be allowed on travel or other reimbursable expenses, unless in the latter case an unusually large amount of procurement of equipment is required. The firm shall note that payments shall be made against an agreed estimated payment schedule as described in the draft form of the contract.
- vi. **Away from Headquarters Allowance or Premium:** Some Consultants pay allowances to staff working away from headquarters. Such allowances are calculated as a percentage of salary and shall not draw overheads or profit.
- vii. **Subsistence Allowances:** Subsistence allowances are not included in rates, but are paid separately and in local currency. No additional subsistence is payable for dependents-subsubsistence rate shall be same for married and single team members.

Standard rates for the particular country may be used as reference to determine subsistence allowances.

2. Reimbursable Expenses

- 2.1 The financial negotiations shall further focus on such items as out-of-pocket expenses and other reimbursable expenses. These costs may include, but are not restricted to, cost of surveys, equipment, office rent, supplies, international and local travel, computer rental, mobilization and demobilization, insurance, and printing. These costs may be either unit rates or reimbursable on the presentation of invoices, in foreign or local currency.

3. Procuring Agency Guarantee

- 3.1 The Payments to the firm, including payment of any advance based on cash flow projections covered by a Procuring Agency guarantee, shall be made according to an agreed estimated schedule ensuring the Consultant regular payments in local and foreign currency, as long as the services proceed as planned.

¹. Where w = weekends, ph = public holidays, v = vacation, and s = sick leave

Sample Form

Consulting Firm:

Country:

Assignment:

Date:

Consultant's Representation Regarding Costs and Charges

We hereby confirm that:

- a. the basic salaries indicated in the attached table are taken from the firm's payroll records and reflect the current salaries of the staff members listed which have not been raised other than within the normal annual salary increase policy as applied to all the firm's staff;
- b. attached are true copies of the latest salary slips of the staff members listed;
- c. the away from headquarters allowances indicated below are those that the Consultants have agreed to pay for this Assignment to the staff members listed;
- d. the factors listed in the attached table for social charges and overhead are based on the firm's average cost experiences for the latest three years as represented by the firm's financial statements; and
- e. said factors for overhead and social charges do not include any bonuses or other means of profit-sharing

[Name of Consulting Firm]

Signature of Authorized Representative

Date

Name: _____

Title: _____

Consultant’s Representation Regarding Costs and Charges

(Expressed in [insert name of currency])

Personnel		1	2	3	4	5	6	7	8
Name	Position	Basic Salary per Working Month/ Day/ Year	Social Charges ¹	Overhead ¹	Subtotal	Fee ²	Away from Headquarter Allowance	Proposed Fixed Rate per Working Month/ Day/ Hour	Proposed Fixed Rate per Working Month/ Day/ Hour ¹
Head Office									
Field									

^{1.} Expressed as percentage of 1
^{2.} Expressed as percentage of 4

Section V – Terms of Reference

SUMMARY/ OVERVIEW OF THE ASSIGNMENT	
Procuring Agency's Name	Sindh Irrigation & Drainage Authority (SIDA)
Assignment Title	Hiring of External Audit Firm for Financial Years 2022-23, 2023-24 and 2024-25.
Assignment Description	The firm shall carry out the audit in accordance with appropriate professional standards of auditing (international audit standards) and other standards as applicable in Pakistan
Contract Duration	36 Months
Contract Type	Lump-sum
Procurement Framework	Sindh Public Procurement Act and Sindh Public Procurement Rules (as prevails at the RFP advertisement time)
Market Approach	National Competitive Bidding
Selection Procedure	Quality Cost Based Selection Method
Commencement Date (Expected)	Immediately after signing the Contract.

3. SCOPE OF THE ASSIGNMENT:

Background of Sindh Irrigation & Drainage Authority (SIDA):

The Sindh Irrigation and Drainage Authority (SIDA) is a body corporate established in 1997, under the provincial legislation of Sindh Irrigation and Drainage Authority Act 1997, which was subsequently repealed through legislation of Sindh Water Management Ordinance 2002 (SWMO-02). The SIDA has been created to revitalize the provincial irrigation and drainage system by replacing the traditional system with a participatory irrigation management approach and to exercise independent judgement in the conduct of its own business with overall supervision / guidance of an independent Board.

In accordance with the Section-22 of Chapter-II of the SWMO-02 "Annual Accounts and Balance Sheet" – SIDA is required to adopt the International Accounting Standards and other standards as adopted by the Securities and Exchange Commission of Pakistan. The use of International Accounting Standards is also consistent with the World Bank's Guidelines. Not later than three months after the end of each financial year, annual accounts are to be prepared and to be audited by independent auditors within six months of the close of the financial year. As per provision of Section-23 (2) of Chapter-II of SWMO-02 the Auditors are to be appointed for a period not exceeding three financial years to conduct its entity audit.

Accordingly, SIDA had appointed Audit Firms on three years period basis and completed audits up to FY 2021-2022. For conducting audit for financial years i.e. **2022-23, 2023-24 and 2024-25**, SIDA has to appoint Audit Firm for next three financial years.

As per the Financial Regulations and Powers – 2003 the SIDA Funds, inter-alia, consist of:

- i) Grant-in-aid made by Government;

- ii) Loans obtained from Government;
- iii) Loans obtained by the SIDA with the sanction of Government;
- iv) Foreign assistance and loans obtained from different foreign agencies with the sanction of, and on such terms and conditions as may be approved by Government in consultation with the Federal Government;
- v) All sums received by the SIDA in respect of water charges, sale proceeds and drainage cess; and
- vi) All other sums receivable by the SIDA.

After the successful completion of the World Bank financed Sindh Water Sector Improvement Project (SWSIP) in October, 2020, the funding source for SIDA has been a regular Grant-in-Aid from the Government of Sindh amounting to Rs.209.00 million, for salaries and establishment expenditure; and four different ADP Schemes valid till Feb-2025. The detail of these ADP schemes is given as under:

Sl#	Name of Scheme	Start Date	End Date	Total Cost (Million Rs.)
	Continuation of Establishment of SIDA Secretariat & 3 AWBs till launching of New Project	01-Nov-2020	31-Dec-2022	194.814
	Training of Engineers for Employment in Private Sector	01-Jul-2020	30-Jun-2023	156.886
	Ground Water Investigation and Mapping in Sindh	01-Jul-2019	30-Jun-2023	50.000
	Development of Crop Need Based Decision Support System (DSS) for Efficient Canal Operations and Utilization of Ground Water Potential	01-Dec-2021	28-Feb-2025	170.374
	Total:			572.074

In addition, from the Jan 10, 2023, SIDA has been implementing the World Bank funded project namely the “**Sindh Water and Agriculture Transformation (SWAT)**”, for the purpose a Financing Agreement between the International Development Association and the Islamic Republic of Pakistan has been signed on January 06, 2023. Total cost of the SWAT project is Rs.70,445.95 million, out of that SIDA’s implementation share is Rs.27,940.75 million.

Background of SWAT Project

The Government of Pakistan and International Development Association (IDA) has signed an agreement to implement “**Sindh Water and Agriculture Transformation (SWAT)**”. Sindh Irrigation & Drainage Authority (SIDA) is an implementing agency for the component 2: Water Service Delivery of the SWAT project. The Project cost as per approved PC-1 is Pak Rs. 70,445.95 million, out of that SIDA’s implementation share is Rs.27,940.75 million. The expected closing date of the project is 31-Oct-2028.

The proposed development objective of the SWAT is to increase agricultural water productivity in selected Farmers' Organization command areas, improve integrated water resources management, and contribute to restoring crop production by small and medium-sized farmers affected by the 2022 floods.

Background of Grant-in-Aid

At the time of establishment of SIDA, the employees of the Irrigation Wing of the then Provincial Irrigation and Power Department, presently named as Irrigation Department, were transferred into the SIDA to run the business of the Authority; and Government of Sindh had to contribute towards salaries and other operational cost. Resultantly, the Government of Sindh is contributing under the Grant-in-Aid budget head, every financial year to SIDA for salaries and other operational

expenses of employees working on regular basis.

Objective of the Audit:

The responsibility for the preparation of financial statements including adequate disclosure is that of the entity's management. This includes the maintenance of adequate accounting records and internal controls, the selection and application of accounting policies; and the safeguarding of the assets of the project.

The primary responsibility of the Chartered Accountant Firm is to conduct audit of entity's annual financial statements and compliance with the agreed upon procurement procedures to ensure transparency and effectiveness in SIDA's overall operations as well as specifically on the use of IDA Finance under SWAT Project. The auditors would be required to submit their opinion on the annual financial statements.

Scope of Work:

Keeping in view the overall objective of the audit, auditors would mainly be responsible for conducting the statutory audit of the annual financial statements of SIDA in accordance with the international accounting standards notified by SECP and applicable in Pakistan, which includes the International Financial Reporting Standards (IFRSs) issued by the International Accounting Standards Board (IASB). The auditors are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes their opinion.

It will also be desirable that auditors become familiar with the relevant World Bank 'Guidelines for Annual Financial Reporting and Auditing for World Bank-Financed Activities' which provide additional guidance on the Bank's financial reporting and auditing requirements.

Deliverables:

The auditor will issue an audit opinion on the SIDA Financial Statements within 05 months after close of the fiscal year (i.e. November 30, every year), indicating whether these financial statements present fairly the financial position at the end of the financial year and the results of its operations during the year ended June 30, in accordance with approved accounting standards as applicable in Pakistan.

In addition to the audit opinion on the entity financial statements and a management letter in which the auditor will:

- a) provide comments and observations on the accounting records, systems, and controls that were examined during the course of the audit;
- b) identify specific deficiencies and areas of weakness in systems and controls and make recommendation for their improvement;
- c) report on instances of non-compliance with the terms of the financial agreement(s);
- d) communicate matters that have come to their attention during the audit which might have a significant impact on the implementation of the project(s);
- e) bring to the SIDA attention any other matters that auditor considers pertinent; and
- f) include management's comments in the final management letter.

Qualifications and experience of the firm: -

The accounting firm for the external audit shall be selected from amongst the list of firms having satisfactory rating under the Quality Control Review program managed by the Institute of Chartered Accountants.

Key personnel and level of efforts required:

Sr.#	Indicative Position
1.	Team Leader/ Lead Auditor
2.	Internal Controls Specialist
3.	Procurement and Contracting Specialist
4.	Audit Seniors / Staff

A brief description of the personnel qualification and experience is given below: -

Team Leader/ Lead Auditor:

The incumbent should be a Chartered Accountant with at least 10 years of post-qualification experience. The experience should include experience of both statutory audits as well as special purpose assurance assignments.

Internal Controls Specialist: -

The incumbent should be a Chartered Accountant with at least 10 years of post-qualification experience. Having an additional qualification in internal auditing e.g. 'Certified Internal Auditor' would be a plus. The relevant experience should include assurance assignments including fiduciary reviews, due-diligence, business process reengineering/ improvement, information systems design/ evaluation, internal controls assessment and risk management etc.

Procurement and Contracting Specialist: -

The incumbent should have a post-graduation degree in a relevant discipline with at least 10 years of experience of monitoring and/ or managing contracts. The experience in the procurement of goods, civil works, engineering and management consultancy would be relevant to the position.

Audit seniors/ Staff: -

It is expected that Audit Seniors/ Staff would include a balanced composition of qualified and part-qualified accountants/ Auditors trained in the specific audit methodology and documentation standards used by the firm.

Code of Ethics: -

Following the IFAC- Code of Ethics, the Auditing firm is expected to maintain the highest standards of:

Integrity: The integrity of auditors establishes trust and thus provides the basis for reliance on their judgment.

Independence: The auditor should be independent in practice and in person and should be free from any conflict of interest.

Objectivity: The auditors exhibit the highest level of professional objectivity in gathering, evaluating and communicating information about the activity or process being examined. External auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by other in forming judgments.

Confidentiality: External Auditors respect the value and the ownership of information they received and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.

Competency: The auditors apply the knowledge, skills and experience needed in the performance of auditing services.

Method of Selection of firm:

The selection of firm is to be made through Quality and Cost Based Selection (QCBS) method in accordance with SPPRA Rules.

6. TIMING OF ASSIGNMENT:

The Assignment is expected to be completed within 36-months from the effectiveness date of the Contract.

Note: All the Deliverable reports will be presented by the Consultant to the Procuring Agency's Authorized Officials / Assignment oversight Committee. The Consultant's releases of Payments shall be subject to the approval of the Assignment oversight Committee/Procuring Agency's Authorized Officials.

Section VI – Conditions of Contract and Standard Forms

General Conditions of Contract

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General Conditions of Contract

1. General Provisions

1.1. Definitions

1.1.1. Unless the context otherwise requires, the following terms whenever used in this Contract have the following meanings:

- (a) “Applicable Law” means the Sindh Public Procurement Act, thereunder Rules 2010.
- (b) “Procuring Agency” means the implementing department which signs the contract.
- (c) “Consultant” means a professional who can study, design, organize, evaluate and manage projects or assess, evaluate and provide specialist advice or give technical assistance for making or drafting policies, institutional reforms and includes private entities, consulting firms, legal advisors, engineering firms, construction managers, management firms, procurement agents, inspection agents, auditors, international and multinational organizations, investment and merchant banks, universities, research institutions, government agencies, nongovernmental organizations, and individuals.
- (d) “Consortium” means Consultants comprised of a group of two or more enterprises formed to submit a Proposal.
- (e) “Contract” means the contract signed by the Parties and all the attached documents listed in its Clause 1, i.e., General Conditions (GC), the Special Conditions (SC), and the Appendices.
- (f) “Contract Price” means the price to be paid for the performance of Services, in accordance with Clause 6;
- (g) “Effective Date” means the date on which this Contract comes into force and effect pursuant to Clause GC 2.1.
- (h) “Foreign Currency” means any currency other than the currency of the PA’s country.
- (i) “GC” means these General Conditions of Contract.
- (j) “Government” means the Government of Sindh.
- (k) “Local Currency” means Pak Rupees.
- (l) “Member” means any of the entities that make up the joint venture/Consortium/association, and “Members” means all these entities.
- (m) “Party” means the Procuring Agency or the Consultant, as the case may be, and “Parties” means both of them.
- (n) “Personnel” means persons hired by the Consultant or by any Sub-Consultants and assigned to the performance of the Services or any part thereof.

- (o) “SC” means the Special Conditions of Contract by which the GC may be amended or supplemented.
 - (p) “Services” means the consulting services to be performed by the Consultant pursuant to this Contract, as described in the Terms of References.
 - (q) “Sub-Consultants” means any person or entity to whom/which the Consultant subcontracts any part of the Services.
 - (r) “In writing” means communicated in written form with proof of receipt.
- 1.2. Law Governing Contract** 1.2.1. This Contract, its meaning and interpretation, and the relation between the Parties shall be governed by the applicable law.
- 1.3. Language** 1.3.1. This Contract is executed in the language specified in the SC, which shall be the binding and controlling language for all matters relating to meaning or interpretation of this Contract.
- 1.4. Notices** 1.4.1. Any notice, request or consent required or permitted to be given or made pursuant to this Contract shall be in writing. Any such notice, request or consent shall be deemed to have been given or made when delivered in person to an authorized representative of the Party to whom the communication is addressed, or when sent to such Party at the address specified in the SC.
- 1.4.2. A Party may change its address for notice hereunder by giving the other Party notice in writing of such change to the address specified in the SC.
- 1.5. Location** 1.5.1. The Services shall be performed at such locations as are specified in special condition of contract and, where the location of a particular task is not so specified, at such locations, whether in the Government’s country or elsewhere, as the Procuring Agency may approve.
- 1.6. Authority of Member in Charge** 1.6.1. In case the Consultant consists of a joint venture/ Consortium/ association of more than one individual firms, the Members hereby authorize the individual firms or specified in the SC to act on their behalf in exercising all the Consultant’s rights and obligations towards the Procuring Agency under this Contract, including without limitation the receiving of instructions and payments from the PA.
- 1.7. Authorized Representatives** 1.7.1. Any action required or permitted to be taken, and any document required or permitted to be executed under this Contract by the Procuring Agency or the Consultant may be taken or executed by the officials specified in the SC.
- 1.8. Taxes and Duties** 1.8.1. The Consultant, Sub-Consultants, and their Personnel shall pay such direct or indirect taxes, duties, fees, and other impositions levied under the Applicable Law as specified in the SC, the

amount of which is deemed to have been included in the Contract Price.

1.9. Fraud and Corruption

1.9.1. If the Procuring Agency determines that the Consultant and/or its Personnel, Sub-contractors, Sub-Consultants, services providers and suppliers has engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices, in competing for or in executing the Contract, then the Procuring Agency may, after giving 14 days' notice to the Consultant, terminate the Consultant's employment under the Contract, and may resort to other remedies including blacklisting/disqualification as provided in SPPR 2010.

Any personnel of the Consultant, who engages in corrupt, fraudulent, collusive, coercive, or obstructive practice during the execution of the Contract, shall be removed in accordance with Sub-Clause 4.2.

1.9.2. **Integrity Pact** – If the Consultant or any of his Sub-Consultants, agents or servants is found to have violated or involved in violation of the Integrity Pact signed by the Consultant as Appendix-A to this Form of Contract, then the Client shall be entitled to:

- (a) recover from the Consultant an amount equivalent to ten times the sum of any commission, gratification, bribe, finder's fee or kickback given by the Consultant or any of his Sub-Consultant, agents or servants;
- (b) terminate the Contract; and
- (c) recover from the Consultant any loss or damage to the Client as a result of such termination or of any other corrupt business practices of the Consultant or any of his Sub-Consultant, agents or servants.

On termination of the Contract under Sub-Para (b) of this Sub-Clause, the Consultant shall proceed in accordance with Sub-Clause 1.9 A. Payment upon such termination shall be made under Sub-Clause 1.9 A after having deducted the amounts due to the Client under 19 B Sub-Para (a) and (c).

2. Commencement, Completion, Modification and Termination of Contract

2.1. Effectiveness of Contract

2.1.1. This Contract shall come into effect on the date the Contract is signed by either Parties or such other later date as may be stated in the SC. The date the Contract comes into effect is defined as the Effective Date.

2.2. Commencement of Services

2.2.1. The Consultant shall begin carrying out the Services not later than number of days after the Effective Date specified in the SC.

- 2.3. Expiration of Contract** 2.3.1. Unless terminated earlier pursuant to Clause GC 2.6 hereof, this Contract shall expire at the end of such time period after the Effective Date as specified in the SC.
- 2.4. Modifications or Variations** 2.4.1. Any modification or variation of the terms and conditions of this Contract, including any modification or variation of the scope of the Services, may only be made by written agreement between Parties. However, each Party shall give due consideration to any proposals for modification or variation made by the other Party.
- 2.5. Force Majeure**
- 2.5.1. The failure on the part of the parties to perform their obligation under the contract will not be considered a default if such failure is the result of natural calamities, disasters and circumstances beyond the control of the parties.
- 2.5.2. **No Breach of Contract:** The failure of a Party to fulfill any of its obligations under the contract shall not be considered to be a breach of, or default under, this Contract insofar as such inability arises from an event of Force Majeure, provided that the Party affected by such an event (a) has taken all reasonable precautions, due care and reasonable alternative measures in order to carry out the terms and conditions of this Contract, and (b) has informed the other Party as soon as possible about the occurrence of such an event.
- 2.5.3. **Extension of Time:** Any period within which a Party shall, pursuant to this Contract, complete any action or task, shall be extended for a period equal to the time during which such Party was unable to perform such action as a result of Force Majeure.
- 2.5.4. **Payments:** During the period of their inability to perform the Services as a result of an event of Force Majeure, the Consultant shall be entitled to continue to be paid under the terms of this Contract, as well as to be reimbursed for additional costs reasonably and necessarily incurred by them during such period for the purposes of the Services and in reactivating the Service after the end of such period.
- 2.6. Termination**
- 2.6.1. **By the Procuring Agency:** The Procuring Agency may terminate this Contract in case of the occurrence of any of the events specified in paragraphs (a) through (f) of this Clause GC 2.6.1. In such an occurrence the Procuring Agency shall give a not less than thirty (30) days' written notice of termination to the Consultant, and sixty (60) days' in the case of the event referred to in (e).
- (a) If the Consultant does not remedy the failure in the performance of their obligations under the Contract, within thirty (30) days after being notified or within any further period as the Procuring Agency may have subsequently approved in writing.
- (b) If the Consultant becomes insolvent or bankrupt.

- (c) If the Consultant, in the judgment of the Procuring Agency has engaged in corrupt or fraudulent practices in competing for or in executing the Contract.
- (d) If, as the result of Force Majeure, the Consultant(s) are unable to perform a material portion of the Services for a period of not less than sixty (60) days.
- (e) If the PA, in its sole discretion and for any reason whatsoever, decides to terminate this Contract.
- (f) If the Consultant fails to comply with any final decision reached as a result of arbitration proceedings pursuant to Clause GC 8 hereof.

2.6.2. By the Consultant: The Consultants may terminate this Contract, by not less than Thirty (30) days' written notice to PA, such notice to be given after occurrence of any of the events specified in paragraphs (a) through (c) of this Clause GC 2.6.2:

- (a) If the Procuring Agency fails to pay any money due to the Consultant pursuant to this Contract without Consultants fault.
- (b) Pursuant to Clause GC 7 hereof within forty-five (45) days after receiving written notice from the Consultant that such payment is overdue.
- (c) If, as the result of Force Majeure, the Consultant is unable to perform a material portion of the Services for a period of not less than sixty (60) days.
- (d) If the Procuring Agency fails to comply with any final decision reached as result of arbitration pursuant to Clause GC 8 hereof.

2.6.3. Payment Upon Termination: Upon termination of this Contract pursuant to Clauses GC 2.6.1 or GC 2.6.2, the Procuring Agency shall make the following payments to the Consultant:

- (a) payment pursuant to Clause GC 6 for Services satisfactorily performed prior to the effective date of termination;
- (b) except in the case of termination pursuant to paragraphs (a) through (c), and (f) of Clause GC 2.6.1, reimbursement of any reasonable cost incident to the prompt and orderly termination of the Contract, including the cost of the return travel of the Personnel and their eligible dependents.

3. Obligations of the Consultant

3.1. General

3.1.1. Standard of Performance: The Consultant shall perform the Services and carry out their obligations hereunder with all due

diligence, efficiency and economy, in accordance with generally accepted professional standards and practices, and shall observe sound management practices, and employ appropriate technology and safe and effective equipment, machinery, materials and methods. The Consultant shall always act, in respect of any matter relating to this Contract or to the Services, as faithful advisers to the PA, and shall at all times support and safeguard the PA's legitimate interests in any dealings with Sub-Consultants or third Parties.

- 3.2. Conflict of Interests**
- 3.2.1. The Consultant shall hold the PA's interests paramount without any consideration for future work and strictly avoid conflict with other Assignments or their own corporate interests.
- 3.2.2. **Consultants not to Benefit from Commissions, Discounts, etc.:** The payment of the Consultant pursuant to Clause GC 6 shall constitute the Consultant's only payment in connection with this Contract or the Services, and the Consultant shall not accept for their own benefit any trade commission, discount, or similar payment in connection with activities pursuant to this Contract or to the Services or in the discharge of their obligations under the Contract, and the Consultant shall use their best efforts to ensure that the Personnel, any Sub-Consultants, and agents of either of them similarly shall not receive any such additional payment.
- 3.2.3. **Consultant and Affiliates not to be Otherwise Interested in Project:** The Consultant agrees that, during the term of this Contract and after its termination, the Consultant and any entity affiliated with the Consultant, as well as any Sub-Consultants and any entity affiliated with such Sub-Consultants, shall be disqualified from providing goods, works or services (other than consulting services) resulting from or directly related to the Consultant's Services for the preparation or implementation of the project.
- 3.2.4. **Prohibition of Conflicting Activities:** The Consultant shall not engage, and shall cause their Personnel as well as their Sub-Consultants and their Personnel not to engage, either directly or indirectly, in any business or professional activities which would conflict with activities assigned to them under Contract.
- 3.3. Confidentiality**
- 3.3.1. Except with the prior written consent of the PA, the Consultant and the Personnel shall not at any time communicate to any person or entity any confidential information acquired in the course of the Services, nor shall the Consultant and the Personnel make public the recommendations formulated in the course of, or as a result of, the Services.
- 3.4. Insurance to be Taken Out by the Consultant**
- 3.4.1. The Consultant (a) shall take out and maintain, and shall cause any Sub-Consultants to take out and maintain, at their (or the Sub-Consultants', as the case may be) own cost but on terms

and conditions approved by the PA, insurance against the risks, and for the coverage, as shall be specified in the SC; and (b) at the PA's request, shall provide evidence to the Procuring Agency showing that such insurance has been taken out and maintained and that the current premiums have been paid.

**3.5. Consultant's
Actions Requiring
PA's Prior
Approval**

- 3.5.1. The Consultant shall obtain the Procuring Agency's prior approval in writing before taking any of the following actions:
- (a) entering into a subcontract for the performance of any part of the Services,
 - (b) appointing such members of the Personnel not listed by name in Appendix C, and
 - (c) any other action that may be specified in the SC.

**3.6. Reporting
Obligations**

- 3.6.1. The Consultant shall submit to the Procuring Agency the reports and documents specified in (Procuring Agency may insert appendix) hereto, in the form, in the numbers and within the time periods set forth in the said Appendix.
- 3.6.2. Final reports shall be delivered in CD ROM in addition to the hard copies specified in said Appendix.

**3.7. Documents
Prepared by the
Consultant to be the
Property of the
Procuring Agency**

- 3.7.1. All plans, drawings, specifications, designs, reports, other documents and software submitted by the Consultant under this Contract shall become and remain the property of the PA, and the Consultant shall, not later than upon termination or expiration of this Contract, deliver all such documents to the PA, together with a detailed inventory thereof.
- 3.7.2. The Consultant may retain a copy of such documents and software. Restrictions about the future use of these documents, if any, shall be specified in the SC.

**3.8. Accounting,
Inspection and
Auditing**

- 3.8.1. The Consultant shall keep, and shall cause its Sub-Consultants to keep, accurate and systematic accounts and records in respect of the Contract, in accordance with internationally accepted accounting principles and in such form and detail as will clearly identify relevant time changes and costs.
- 3.8.2. The Consultant shall permit, and shall cause its Sub-Consultants to permit, the Procuring Agency and/or persons appointed by the Procuring Agency to inspect its accounts and records relating to the performance of the Contract and the submission of the Proposal to provide the Services, and to have such accounts and records audited by auditors appointed by the Procuring Agency if requested by the PA. The Consultant's attention is drawn to Clause 1.9.1 which provides, inter alia, that acts intended to materially impede the exercise of the PA's inspection and audit rights provided for under Clause 3.8 constitute a prohibited practice subject to contract termination (as well as to a determination of ineligibility pursuant to the PA's prevailing sanctions procedures).

4. Consultant Personnel

4.1. Description of Personnel

4.1.1. The Consultant shall employ and provide such qualified and experienced Personnel and Sub-Consultants as are required to carry out the Services. The titles, agreed job descriptions, minimum qualifications, and estimated periods of engagement in the carrying out of the Services of the Consultant's Key Personnel are described in Appendix C. The Key Personnel and Sub-Consultants listed by title as well as by name in Appendix C are hereby approved by the PA.

4.2. Removal and/or Replacement of Personnel

4.2.1. Except as the Procuring Agency may otherwise agree, no changes shall be made in the Key Personnel. If, for any reason beyond the reasonable control of the Consultant, such as retirement, death, medical incapacity, among others, it becomes necessary to replace any of the Key Personnel, the Consultant shall provide as a replacement a person of equivalent or better qualifications.

4.2.2. If the Procuring Agency finds that any of the Personnel have (i) committed serious misconduct or have been charged with having committed a criminal action, or (ii) have reasonable cause to be dissatisfied with the performance of any of the Personnel, then Consultant shall, at the PA's written request specifying the grounds thereof, provide as a replacement a person with qualifications and experience acceptable to the PA.

4.2.3. The Consultant shall have no claim for additional costs arising out of or incidental to any removal and/or replacement of Personnel.

5. Obligations of the PA

5.1. Assistance and Exemptions

5.1.1. The Procuring Agency shall use its best efforts to ensure that the Government shall provide the Consultant such assistance and exemptions as specified in the SC.

5.2. Change in the Applicable Law Related to Taxes and Duties

5.2.1. If, after the date of this Contract, there is any change in the Applicable Law with respect to taxes and duties which increases or decreases the cost incurred by the Consultant in performing the Services, then the remuneration and reimbursable expenses otherwise payable to the Consultant under this Contract shall be increased or decreased accordingly by agreement between the Parties, and corresponding adjustments shall be made to the amounts referred to in Clauses GC 6.2 (a) or (b), as the case may be.

5.3. Services and Facilities

5.3.1. The Procuring Agency shall make available free of charge to the Consultant the Services and Facilities listed under the Bid Data Sheet.

6. Payments to the Consultant

- | | |
|---|---|
| 6.1. Security | 6.1.1. The Consultant has to submit the performance security at the rate mention in SC. |
| 6.2. Lump-Sum Contract | 6.2.1. The total payment due to the Consultant shall not exceed the Contract Price which is an all-inclusive fixed lump-sum covering all costs required to carry out the Services described in Appendix A. Except as provided in Clause 5.2, the Contract Price may only be increased above the amounts stated in Clause 6.2 if the Parties have agreed to additional payments in accordance with Clause 2.4. |
| 6.3. Contract Price | 6.3.1. The price payable in Pak Rupees currency is set forth in the SC. |
| 6.4. Payment for Additional Services | 6.4.1. For purpose of determining remuneration due for additional services as may be agreed under Clause 2.4, a breakdown of the lump sum price is provided in Appendices D and E. |
| 6.5. Terms and Conditions of Payment | 6.5.1. Payments will be made to the account of the Consultant and according to the payment schedule stated in the SC. Unless otherwise stated in the SC, the first payment shall be made against the provision by the Consultant of an advance payment guarantee for the same amount, and shall be valid for the period stated in the SC. Such guarantee shall be in the form set forth in Appendix G hereto, or in such other form, as the Procuring Agency shall have approved in writing. Any other payment shall be made after the conditions listed in the SC for such payment have been met, and the Consultant has submitted an invoice to the Procuring Agency specifying the amount due. |

7. Good Faith

- | | |
|------------------------|--|
| 7.1. Good Faith | 7.1.1. The Parties undertake to act in good faith with respect to each other's rights under this Contract and to adopt all reasonable measures to ensure realization of objectives of this Contract. |
|------------------------|--|

8. Settlement of Disputes

- | | |
|---------------------------------|--|
| 8.1. Amicable Settlement | 8.1.1. The Parties agree that the avoidance or early resolution of disputes is crucial for a smooth execution of the Contract and the success of the Assignment. The Parties shall use their best efforts to settle amicably all disputes arising out of or in connection with this Contract or its interpretation. |
| 8.2. Dispute Resolution | 8.2.1. Any dispute between the Parties as to matters arising pursuant to this Contract that cannot be settled amicably within thirty (30) days after receipt by one Party of the other Party's request for such amicable settlement may be submitted by either Party for settlement in accordance with provisions specified in SC. |

Special Conditions of Contract

The following Special Conditions of Contract (SCC) shall supplement and/ or amend the General Conditions of Contract (GCC). Whenever there is a conflict, the provisions herein shall prevail over those in the GCC.

GCC Clause	Amendments of, and Supplements to, Clauses in the General Conditions of Contract
GCC 1.1.1(a)	The Applicable Procurement Law is: Sindh Public Procurement Act and Sindh Public Procurement Rules (as prevails at the RFP advertisement time)
GCC 1.1.1(b)	The Procuring Agency's Name is: Sindh Irrigation & Drainage Authority (SIDA)
GCC 1.2.1.	The Contract shall be construed in accordance with the law of: Islamic Republic of Pakistan.
GCC 1.3.1.	The Language is: English
GCC 1.4.1.	The addresses are: Procuring Agency: Attention: Managing Director Sindh Irrigation & Drainage Authority (SIDA), Left Bank Barrage Colony Hyderabad. Address: Left Bank Barrage Colony Hyderabad. City: Hyderabad Phone No: +92 22 9210080 E-mail: mdsida@sida.org.pk Consultant: Attention: _____ Address: _____ City: _____ Phone No: _____ E-mail: _____
GCC 1.5.1.	The services shall be performed at: Designated places / offices as further specified in the TOR.
GCC 1.6.1.	{The Member in Charge is [insert name of member]}
GCC 1.7.1.	The Authorized Representatives are: For the PA: General Manager Finance SIDA For the Consultant: _____
GCC 1.8.1.	All the taxes and duties including income, service, stamp duty, and those as applicable on the offered services under this contract shall be borne by the Consultant. The applicable taxes shall be deemed as part of the Consultant's total quoted bid.
GCC 2.1.1.	The date for effectiveness of contract shall start with effect from the date of agreement signing by both the Parties.

GCC 2.1.2.	The Consultant shall commence contractual services within fifteen (15) days of the agreement signing. Confirmation of the Professional Staff/ Key Experts’ availability to start the Assignment shall be submitted to the Procuring Agency in writing (also along with the Proposal) as a written statement signed by each Expert.																				
GCC 2.3.1.	The Contract shall remain effective for Three Years (03); however, this stipulated period may be extended at no-cost or without any change in the Contract Price in case of a reasonable delay, acceptable to the Procuring Agency, in the Project’s execution subject to the terms and conditions laid down in the RFP.																				
GCC 2.4.1.	Any modification or variation of terms and conditions of this Contract, including any modification or variation of the scope of Services, if required, will be made through an addendum to agreement with mutual consent of both the parties.																				
GCC 3.6.1.	Reporting obligations are as under (refer to the TOR’s and GCC 6.5.1. for further details): Yearly Audit Report of all Funds;																				
GCC 6.1.1.	Successful Consultant, upon seven (7) days of issuance of the Bid acceptance letter, shall require to submit performance security equivalent to 5% of the Contract Price in shape of Bank Guarantee issued by a scheduled bank in Pakistan (with a minimum rating of 'A-' by JCR VIS or an equivalent rating by PACRA or any other creditable credit rating agency) in favor of ‘Sindh Irrigation & Drainage Authority (SIDA) . Discharge of the security shall take place within twenty-eight (28) days following satisfactory completion of the PA’s performance obligations.																				
GCC 6.3.1.	The Procuring Agency shall release the payments to the Consultant in Pak Rupees. In any case, the payments shall not be made in other than the local currency.																				
GCC 6.5.1.	The payments shall be made according to following deliverables and schedule: <table><tr><th>Sr. #</th><th>Deliverable</th><th>Timelines (T = Contract Signing Date)</th><th>Payment Releases</th></tr><tr><td colspan="4">Deliverables Feasibility in Descending Order(% of the Total Contract Price)</td></tr><tr><td>i.</td><td>On Acceptance of Inception report</td><td>T + 01-month</td><td>00%</td></tr><tr><td>ii.</td><td>Payment shall be made for each initialed report of each fund for each year provided by the auditor in full</td><td>Within 01-month on each year report provided</td><td>100%</td></tr><tr><td colspan="3">Total Contract Price (Releases)</td><td>100%</td></tr></table>	Sr. #	Deliverable	Timelines (T = Contract Signing Date)	Payment Releases	Deliverables Feasibility in Descending Order(% of the Total Contract Price)				i.	On Acceptance of Inception report	T + 01-month	00%	ii.	Payment shall be made for each initialed report of each fund for each year provided by the auditor in full	Within 01-month on each year report provided	100%	Total Contract Price (Releases)			100%
Sr. #	Deliverable	Timelines (T = Contract Signing Date)	Payment Releases																		
Deliverables Feasibility in Descending Order(% of the Total Contract Price)																					
i.	On Acceptance of Inception report	T + 01-month	00%																		
ii.	Payment shall be made for each initialed report of each fund for each year provided by the auditor in full	Within 01-month on each year report provided	100%																		
Total Contract Price (Releases)			100%																		
GCC 8.2.1.	Disputes shall be settled in accordance with the Arbitration Act, 1940.																				

Note: The above deliverables should cover all auditable years i.e. 2022-23, 2023-24 and 2024-25. All the Deliverable reports will be presented by the Consultant to the Procuring Agency's Authorized Officials / Assignment oversight Committee. The Consultant's releases of Payments shall be subject to the approval of the Procuring Agency's Authorized Officials / Assignment oversight Committee.

Draft Contract

THIS CONTRACT (“Contract”) is entered into this *[insert starting date of Assignment]*, by and between *[insert PA’s name]* (“the PA”) having its principal place of business at *[insert PA’s address]*, and *[insert Consultant’s name]* (“the Consultant”) having its principal office located at *[insert Consultant’s address]*.

WHEREAS, the Procuring Agency wishes to have the Consultant performing the services hereinafter referred to, and

WHEREAS, the Consultant is willing to perform these services,

NOW THEREFORE THE PARTIES hereby agree as follows:

- | | |
|-------------------------------------|---|
| 1. Services | <p>1.1 The Consultant shall perform the services specified in Section V – Terms of Reference and Scope of Services,” which is made an integral part of this Contract (“the Services”).</p> <p>1.2 The Consultant shall provide the reports listed in Annex B, “Consultant's Reporting Obligations,” within the time periods listed in such Annex, and the personnel listed in Annex C, “Cost Estimate of Services, List of Personnel and Schedule of Rates” to perform the Services.</p> |
| 2. Term | <p>2.1 The Consultant shall perform the Services during the period commencing <i>[insert start date]</i> and continuing through <i>[insert completion date]</i> or any other period as may be subsequently agreed by the parties in writing.</p> |
| 3. Payment | <p>3.1 Ceiling: For Services rendered pursuant to Section V, the Procuring Agency shall pay the Consultant an amount not to exceed <i>[insert amount]</i>. This amount has been established based on the understanding that it includes all of the Consultant's costs and profits as well as any tax obligation that may be imposed on the Consultant.</p> <p>3.2 Payment Conditions: Payment shall be made in Pak Rupees (PKR), no later than thirty (30) days following submission by the Consultant of invoices in duplicate to the Coordinator designated in paragraph 5.</p> |
| 4. Economic Price Adjustment | <p>4.1 Not applicable</p> |
| 5. Project Administration | <p>5.1 Coordinator: The Procuring Agency designates Mr./Ms. <i>[insert name]</i> as PA’s Coordinator; the Coordinator shall be responsible for the coordination of activities under the Contract, for receiving and approving invoices for payment, and for acceptance of the deliverables by the PA.</p> <p>5.2 Timesheets: During the course of their work under this Contract the Consultant’s employees providing services under</p> |

this Contract may be required to complete timesheets or any other document used to identify time spent, as instructed by the Coordinator.

- | | | |
|--|------|---|
| | 5.3 | Records and Accounts: The Consultant shall keep accurate and systematic records and accounts in respect of the Services, which will clearly identify all charges and expenses. The Procuring Agency reserves the right to audit, or to nominate a reputable accounting firm to audit, the Consultant's records relating to amounts claimed under this Contract during its term and any extension, and for a period of three months thereafter. |
| 6. Performance Standards | 6.1 | The Consultant undertakes to perform the Services with the highest standards of professional and ethical competence and integrity. The Consultant shall promptly replace any employees assigned under this Contract that the Procuring Agency considers unsatisfactory. |
| 7. Confidentiality | 7.1 | The Consultants shall not, during the term of this Contract and within two years after its expiration, disclose any proprietary or confidential information relating to the Services, this Contract or the Procuring Agency's business or operations without the prior written consent of the PA. |
| 8. Ownership of Material | 8.1 | Any studies, reports or other material, graphic, software or otherwise, prepared by the Consultant for the Procuring Agency under the Contract shall belong to and remain the property of the PA. The Consultant may retain a copy of such documents and software. |
| 9. Consultant Not to be Engaged in Certain Activities | 9.1 | The Consultant agrees that, during the term of this Contract and after its termination, the Consultants and any entity affiliated with the Consultant, shall be disqualified from providing goods, works or services (other than the Services or any continuation thereof) for any project resulting from or closely related to the Services. |
| 10. Insurance | 10.1 | The Consultant will be responsible for taking out any appropriate insurance coverage for their personnel and equipment. |
| 11. Assignment | 11.1 | The Consultant shall not assign this Contract or Subcontract any portion thereof it without the PA's prior written consent. |
| 12. Law Governing Contract and Language | 12.1 | The Contract shall be governed by the laws of Islamic Republic of Pakistan or the Provincial Government and the language of the Contract shall be English. |
| 13. Dispute Resolution | 13.1 | Any dispute arising out of this Contract, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration in accordance with the Arbitration Act of 1940. |

FOR THE PROCURING AGENCY

Signed by _____

Title _____

FOR THE CONSULTANT

Signed by _____

Title _____

Appendices

Appendix A – Integrity Pact

Declaration of Fees, Commission and Brokerage etc. Payable by the Consultant

Contract No. _____

Dated _____

Contract Value: _____

Contract Title: _____

..... *[name of Consultant]* hereby declares that it has not obtained or induced the procurement of any contract, right, interest, privilege or other obligation or benefit from Government of Sindh (GoS) or any administrative subdivision or agency thereof or any other entity owned or controlled by GoS through any corrupt business practice.

Without limiting the generality of the foregoing, *[name of Consultant]* represents and warrants that it has fully declared the brokerage, commission, fees etc. paid or payable to anyone and not given or agreed to give and shall not give or agree to give to anyone within or outside Pakistan either directly or indirectly through any natural or juridical person, including its affiliate, agent, associate, broker, Consultant, director, promoter, shareholder, sponsor or subsidiary, any commission, gratification, bribe, finder's fee or kickback, whether described as consultation fee or otherwise, with object of obtaining or inducing procurement of contract, right, interest, privilege or other obligation or benefit in whatsoever form from GoS, except that which has been expressly declared pursuant hereto.

[name of Consultant] certifies that it has made and will make full disclosure of all agreements and arrangements with all persons in respect of or related to the transaction with GoS and has not taken any action or will not take any action to circumvent above declaration, representation or warranty.

[name of Consultant] accepts full responsibility and strict liability for making any false declaration, not making full disclosure, misrepresenting facts or taking any action likely to defeat the purpose of this declaration, representation and warranty. It agrees that any contract, right, interest, privilege or other obligation or benefit obtained as aforesaid shall, without prejudice to any other rights and remedies available to GoS under any law, contract or other instrument, be voidable at option of GoS.

Notwithstanding any rights and remedies exercised by GoS in this regard, *[name of Supplier]* agrees to indemnify GoS for any loss or damage incurred by it on account of its corrupt business practices and further pay compensation to GoS in an amount equivalent to ten times sum of any commission, gratification, bribe, finder's fee or kickback given by *[name of Supplier]* as aforesaid for purpose of obtaining or inducing the procurement of any contract, right, interest, privilege or other obligation or benefit in whatsoever form from GoS.

Name of the Procuring Agency: _____

Name of the Consultant: _____

Signature: _____

Signature: _____

[Seal]

[Seal]

Appendix B – Affidavit (non-blacklisting)

*[On stamp paper of PKR 200]
[To be attested by Oath Commissioner]*

[Location, Date]

To: [Name and address of PA]

Re: External Audit Services for Audit of Funds managed under Sindh Irrigation & Drainage Authority (SIDA) for the year ended 30th June 2022 to 30th June 2025”.

Dear Sir:

Pursuant to the Request for Proposal document dated *[insert the date]* in respect of the Project, *[Insert Name of the Attorney]* hereby represents and warrants that, as of the date of this letter, *[Insert Name of Bidder]*:

- (a) is not in bankruptcy or liquidation proceedings;
- (b) has not been convicted of, fraud, corruption, collusion or money laundering;
- (c) is not aware of any conflict of interest or potential conflict of interest arising from prior or existing contracts or relationships which could materially affect its capability to comply with the obligations under the Consultancy Contract; and
- (d) does not fall within any of the circumstances for ineligibility listed in Section 2.16 (Basic Eligibility Criteria) of the Invitation for Proposal.

Yours sincerely,

Authorized Signature [In full and initials]: _____

Name and Title of Signatory: _____

Name of Firm: _____

Address: _____

Appendix C – Power of Attorney

[On stamp paper of required value]
[To be notarized]

[Location, Date]

Know all men by these presents, we, _____ **[insert name and address of the registered office of the firm]** do hereby constitute, appoint and authorize Mr./ Ms. _____ **[insert name and father name]** who is presently employed with us and holding the position of _____ as our Attorney, to do in our name and on our behalf, all or any of the acts, deeds or things necessary or incidental to our Bid for providing consultancy services in relation to the Assignment **‘External Audit Services for Audit of Funds managed under Sindh Irrigation & Drainage Authority (SIDA) for the year ended 30th June 2022 to 30th June 2025’.** (the “Project”), including signing, authenticating and submission of application / proposals (technical and financial) and affidavits, participating in conferences, responding to queries, submission of information/ documents and generally to represent us in all its dealings with the SIDA, any other Government entity or any person, in connection with the Project until culmination of the process of bidding and thereafter till the execution of relevant Project documents.

We hereby agree to ratify all acts, deeds and things lawfully done by our said attorney pursuant to this Power of Attorney and that all acts, deeds and things done by our aforesaid attorney shall and shall always be deemed to have been done by us.

For and on behalf of **[insert name of the relevant Person]**

Authorized Signature [In full and initials]: _____

Name and Title of Signatory: _____

Name of Firm: _____

Address: _____

Signature of the Attorney: _____

Name and Title of Signatory: _____

Address of the Attorney: _____

Witnesses:

Signature: _____

Name: _____

CNIC No.: _____

Signature: _____

Name: _____

CNIC No.: _____

Note:

- The mode of execution of the Power of Attorney should be in accordance with the procedure, if any, laid down by the applicable law and the charter documents of the executant(s) and when it is so required the same should be under common seal affixed in accordance with the required procedure.

Appendix D – Documents Checklist

The prospective Bidder shall provide the checklist containing information of the required documents accompanied with the technical proposal that must be appropriately filled, signed and stamped by the Bidder's authorized representative. **While submitting the bid, the technical proposals need to follow the instructions as recommended below:**

- the documents are placed in order as listed below (and those as deemed necessary for qualifying the eligibility and technical evaluation criteria);
- the documents are printed using paper's double sides, where possible;
- the documents are indexed with page numbers as mentioned below;
- the documents (Technical Proposal) do not disclose any information relating to financial bid;
- the documents are submitted, preferably using two-holes file folders/ pockets.

Bidder's Name: _____
RFP Ref. No.: MD SIDA/2415/13-7-2023

Procuring Agency: Sindh Irrigation & Drainage Authority (SIDA)
Assignment Title: **External Audit firm to Conduct Independent Annual Entity Audit of Sindh Irrigation & Drainage Authority (SIDA) for Financial Years 2022-23, 2023-24 and 2024-25**

Submission Date: ____ / ____ / 2023 **Time:** ____:____
Technical Proposal: ____ Pages

Sr.	Document Title with Description	Check	Pages
General Requirements			
1.	Technical and Financial proposals are in a separate and sealed envelopes	☐	N/A
2.	Alternative bids or proposals are not submitted	☐	N/A
3.	All pages of original Proposal initialed by authorized representative of Consultants	☐	N/A
4.	Checklist has been properly filled and indexed as per instruction provided above	☐	N/A
Technical Proposal Requirements			
5.	Form Tech 1: Technical Proposal Submission Form	☐	
6.	Form Tech 2: Consultant's Organization and Experience	☐	
	• General Experience	☐	
	• Relevant Experience	☐	
7.	Form Tech 3: Comments and Suggestions on the TOR and Resources	☐	
8.	Form Tech 4: Description of Approach, Methodology and Work Plan	☐	
9.	Form Tech 5: Team Composition and Task Assignments	☐	
10.	Form Tech 6: Curriculum Vitae of Proposed Professional Staff	☐	
	• Financial Team	☐	
	• Technical Team	☐	
	• Legal Team	☐	
11.	Form Tech 7: Staffing Schedule	☐	
12.	Form Tech 8: Work Schedule	☐	
13.	Appendix C- Power of Attorney	☐	
14.	Appendix B – Affidavit (non-blacklisting)	☐	
15.	Appendix A - Integrity Pact	☐	
16.	Consortium Agreement (in case of a Consortium only)	☐	N/A
17.	Constituent Documents (Memorandum & Articles of Association or equivalent)	☐	
18.	Registration Documents (NTN, SRB, ICAP, as applicable)	☐	
19.	Company Profile(s) or equivalent	☐	
20.	Audit Reports (Balance Sheets, Income and Cash Flow Statements)	☐	
21.	Income Tax & Sindh Sales Tax Returns	☐	

22.	Qualification Track Record (Contracts with Addenda, Certificates)	☐	
23.	Bid Security Financial Instrument (without showing or disclosing the amount on it)	☐	
24.	Historical Contracts Non-Performing Details	☐	
25.	Litigation History	☐	
Financial Proposal			
26.	Form FIN 1: Financial Proposal Submission Form	☐	N/A
27.	Form FIN 2: Summary of Costs	☐	N/A
28.	Bid Security (2%) of the Quoted Bid Price	☐	N/A
29.	Bid Security covers minimum time, i.e. valid up to 28 days beyond bid validity period	☐	N/A
30.	Manner of payment of Bid Security is as per the terms and conditions of the RFP	☐	N/A
<i>For additional documents relating to the criteria, please add rows to accommodate the information.</i>			

Authorized Signature [In full and initials]: _____

Name and Title of Signatory: _____

Stamp: _____