



## ISLAMIC REPUBLIC OF PAKISTAN

### COMMON MANAGEMENT UNIT (CMU) FOR THE GLOBAL FUND (GFATM) GRANTS,

FEDERAL MINISTRY OF NATIONAL HEALTH SERVICES, REGULATIONS & COORDINATION

BLOCKS C, E & F, EPI BUILDING, NEAR NIH, PM NATIONAL HEALTH COMPLEX,

CHAK SHAHZAD, PARK ROAD, ISLAMABAD.

Standard Bidding Document for the

### HIRING SERVICES OF AN EXTERNAL AUDIT FIRM TO AUDIT DONOR FUNDED GRANTS FOR THE PERIOD OF 2021 TO 2023

Procurement Reference Number: CMU/011/2021

#### NATIONAL COMPETITIVE OPEN BIDDING

Subject of Procurement:	Hiring services of an external audit firm to audit donor funded grants for the period of 2021 to 2023
Procurement Reference Number:	CMU-NTP/011/2021
Date of Bid Advertisement and Issue:	Friday, December 03, 2021
Date of Pre-Bid Meeting:	Friday, December 10, 2021 at 10:30 AM
Last Date of Responding to Queries:	Thursday, December 15, 2021 till COB
Late Date of Issue of Bidding Document:	Monday, December 20, 2021 till COB
Deadline for Submission of Bids:	Tuesday, December 21, 2021 11:00AM
Public Bid Opening:	Tuesday, December 21, 2021 11:30AM

Queries/Questions shall be sent by email only to: CMU, National Tuberculosis Control Program

Email Address: hamid@ntp.gov.pk

Attention: Mr. Hamid Awan

Subject of Procurement and tender reference number must be included in email subject title

## Standard Bidding Document

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**COMMON MANAGEMENT UNIT (CMU) FOR THE GLOBAL FUND (GFATM) GRANTS,  
FEDERAL MINISTRY OF NATIONAL HEALTH SERVICES, REGULATIONS & COORDINATION  
BLOCKS C, E & F, EPI BUILDING, NEAR NIH, PM NATIONAL HEALTH COMPLEX,  
CHAK SHAHZAD, PARK ROAD, ISLAMABAD.**

**INVITATION TO BID**

1. The National Tuberculosis Control Program (NTP) and the Directorate of Malaria Control (DoMC) under the Common Management Unit (CMU) for the Global Fund (GFATM) grants invites sealed bids for the **Hiring services of an external audit firm to audit donor funded grants for the period of 2021 to 2023**, under procurement reference Number: **CMU/011/2021**.
2. Bidding shall be conducted under National Competitive Bidding through **Single Stage-Two Envelopes Procedure** Bidding Procedure detailed in the Public Procurement Rules (PPRA Rules) 2004 (as amended) and the GFATM-approved NTP Procurement Manual.
3. Eligible original Chartered Accountants firm (s) who have **current A-rating** categories under the State Bank of Pakistan, registered with Income Tax and Sales Tax Departments and are on Active Taxpayers List of the Federal Board of Revenue (FBR) may collect / download from [www.ntp.gov.pk/tenders/](http://www.ntp.gov.pk/tenders/), the bidding documents in English, at free of cost, from the office of the undersigned during office working hours up to **Monday, December 20, 2021 (close of business)**. The Bidding Documents can also be secured through sending email at [hamid@ntp.gov.pk](mailto:hamid@ntp.gov.pk) starting from **Friday, December 03, 2021**.
4. There shall be a **pre-bid meeting** at the office of the undersigned on **Friday, December 10, 2021 at 10:30AM**. Written questions and inquiries about the bids from potential bidders shall be emailed to [hamid@ntp.gov.pk](mailto:hamid@ntp.gov.pk) not later than **five (05) days** to the deadline for bid submission.
5. The bid must be accompanied with a refundable Bid Security or Earnest money of **at least two percent (02%)** of the total bid value in Pakistan Rupees in the shape of Bank Demand Draft, Call Deposit Receipt or Bank Guarantee in the name of **National TB Control Program**. Original Bid Security or Earnest money shall be attached with the original financial bid **whereas a copy with completely concealed and blank un-readable amount shall be attached in the technical bid**.
6. The sealed bids shall reach to the office of undersigned through registered Mail Services, Courier Services or by hand submission on or before **Tuesday, December 21, 2021 at 11:00AM**. Late bids shall be rejected. The bids shall be opened publicly on the same day by the Procurement committee in the presence of representatives of the bidders who choose to attend at **11:30 AM** at the office of the undersigned.

**Head - Procurement and Supply Chain Management Unit  
PHONE NO. 051-8438081. 9255621-3**

## Part One: Section I.

### Instructions to Bidders (ITB)

#### A. Introduction

- 1. Name of Purchaser and address and source of funding**

  - 1.1 Common Management Unit (CMU) for the Global Fund (GFATM) Grants, National Tuberculosis Control Program and the Directorate of Malaria Control (DoMC).  
Federal Ministry Of National Health Services, Regulations & Coordination,  
Blocks C, E & F, EPI Building, Near NIH, PM National Health Complex, Chak Shahzad, Park Road, Islamabad.
  - 1.2 The Global Fund to Fight AIDS, Tuberculosis and Malaria has awarded a grant to National TB Control Program (NTP) and the Directorate of Malaria Control (DoMC) under the Common Management Unit (CMU) for the Global Fund (GFATM) Grants and part of the funds shall be utilized for the **Hiring services of an external audit firm to audit grants for the period of 2021 to 2023.**
- 2. Eligible Bidders and eligible goods/services**

  - 2.1 This Invitation for Bids is open to eligible **Chartered Accountants Firm (s) who have current A-rating Categories under the State Bank of Pakistan**, registered with Income Tax and General Sales Tax Departments and are on Active Taxpayers List of the Federal Board of Revenue (FBR), with a National Tax Number
  - 2.2 Bidders shall not be eligible to bid if they are under a declaration of ineligibility for corrupt and fraudulent practices issued by any Government of Pakistan (Federal, Provincial), a local body or a public sector / international organization in accordance with ITB Clause 32.

For evidence of blacklist by any public organization, the reference source of information shall be the public database of the respective Federal and Provincial Public Procurement Regulatory Authority.

The law mandates public entities to notify the Federal and Provincial Public Procurement Regulatory Authorities of any supplier blacklisted by a public entity; therefore, the Federal and Provincial Public Procurement Regulatory Authorities databases shall serve as the primary and the only reference point for any blacklisted supplier by any public organization.

CMU shall not verify blacklisting information with any individual public entity where such information is not published on the public database of the respective Federal and Provincial Public Procurement Regulatory Authority.
  - 2.3 Bidders shall not be eligible to bid if their Directors, Managing Partners, Chief Executives Officer have any relative working in CMU or worked with **CMU** during the last seven (07) years.

The interested bidders shall sign and submit an integrity pact (annexed to this document) to disclose any relative working with CMU

- 2.4 Bidders shall not be eligible to bid if the bidder has poor market reputation and have previously defaulted on quality while supplying goods or providing services to CMU.
- 2.5 All goods and related services to be supplied / provided under the contract shall have their origin in eligible source countries of the world with whom the Islamic Republic of Pakistan has commercial relations and its Bidding Documents and all expenditures made under the contract will be limited to such goods and services.
- 2.6 For purposes of this clause, "origin" means the place where the goods are mined, grown, or produced, or the place from which the related goods / services are supplied /provided. Goods are produced when, through manufacturing, processing, or substantial and major assembly of components, a commercially-recognized product/deliverables results that is substantially different in basic characteristics or in purpose or utility from its components.
- 2.7 The origin of goods and services is distinct from the nationality of the Bidder.

### **3. Cost of Bidding**

- 3.1 The Bidder shall bear all costs associated with the preparation and submission of its bid, and the purchaser named in the Bid Data Sheet, hereinafter referred to as "the Purchaser." will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the bidding process

#### **B. The Bidding Documents**

### **4. Content of Bidding Documents**

- 4.1 The Goods / services required, bidding procedures, and contract terms are prescribed in the bidding documents. In addition to the Invitation To Bid, the bidding documents include:
  - Instructions to Bidders (ITB)
  - Bid Data Sheet (BDS)
  - General Conditions of Contract (GCC)
  - Special Conditions of Contract (SCC)
  - Schedule of Requirements
  - Technical Specifications and or Terms of Reference (ToRs)
  - Bid Form and Price Schedules
  - Contract Form

- All clarifications and addendums issued during the bidding period
- Necessary annexures A, B, C and D

4.2 The Bidder is expected to examine all instructions, forms, terms and specifications / TORs in the bidding documents. Failure to furnish all information required by the bidding documents or to submit a bid not substantially responsive to the bidding documents in every respect will be at the Bidder's risk and may result in the rejection of its bid.

**5. Clarification of Bidding Documents**

5.1 A prospective Bidder requiring any clarification of the bidding documents may notify the purchaser in writing at the purchaser's address indicated in Bid Data Sheet (BDS). The purchaser will respond in writing to any request for clarification of the bidding documents which it receives no later than five (05) days prior to the deadline for the submission of bids prescribed in the Bid Data Sheet.

Written copies of the Purchaser's response (including an explanation of the query but without identifying the source of inquiry) will be sent to all prospective bidders that have received the bidding documents directly from the purchaser.

**6. Amendment of Bidding Documents**

6.1 At any time prior to the deadline for submission of bids, the purchaser, for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder, may modify the bidding documents by amendment, without substantially changing nature of procurement.

6.2 All bidders those have obtained the bidding documents, from the Purchaser, will be notified of the amendment in writing which will be binding on them.

6.3 In order to allow prospective bidders reasonable time in which to take the amendment into account in preparing their bids, the Purchaser, at its discretion, may extend the deadline for the submission of bids.

**C. Preparation of Bids and Bidding Procedure**

**7 Single stage – two envelopes bidding procedure**

7.1 **Single stage – two envelopes** bidding procedure shall be applied:

- (i) The bid shall comprise a single package containing two **separate envelopes**. Each envelope shall contain separately the financial proposal and the technical proposal;
- (ii) the envelopes shall be marked as “**FINANCIAL PROPOSAL**” and “**TECHNICAL PROPOSAL**” in bold and legible letters to avoid confusion;
- (iii) initially, only the envelope marked “**TECHNICAL PROPOSAL**” shall be publically opened in the presence of

bidder's representatives who are able to attend the public technical bid opening ceremony;

- (iv) the envelope marked as "FINANCIAL PROPOSAL" shall be retained in the custody of Purchaser without being opened. During Technical Bid opening, the purchaser shall also examine the sealed financial proposal to make ensure that it is free of tempering. The purchaser shall initial/sign and stamp on the sealed financial proposal to ensuring that it cannot be opened and re-sealed without detection;
- (v) the Purchaser shall evaluate the technical proposal, without reference to the price and reject any proposal which does not conform to the specified preliminary and technical requirements;
- (vi) during the technical evaluation no amendments/modifications in the technical proposal shall be permitted, unless as provided under ITB 22;
- (vii) the financial proposals of bids shall be opened publicly at a time, date and venue as announced and communicated to the Bidders. Bidders who fail preliminary and technical evaluation shall not be invited for the financial bid opening ceremony;
- (viii) After the evaluation and approval of the technical proposal, the Purchaser shall at a time within the bid validity period, publicly open the financial proposals of the technically accepted bids only.
- (ix) As per rules, the Purchaser is not mandated to share with bidders detailed results of preliminary and technical evaluation, prior to opening of financial proposals. The Purchaser shall issue an Evaluation Report to all participating suppliers after concluding the Financial Bid Evaluation, as stipulated by the procurement rules.
- (x) The financial proposals of bidders found technically non-responsive shall be returned un-opened to the respective Bidders; and
- (xi) the bid that passes preliminary and technical evaluation and has quoted the lowest price for auditing a grant for the entire period of 2021 to 2023 shall be declared as the best evaluated bidder for that grant.
- (xii) Financial comparative analysis of technically qualified bids shall be made by comparing the total bid price quoted by a firm to audit each grant for the entire period of 2021 to 2023; the bidder with the lowest overall price for each grant, covering the period of 2021 to 2023 shall be declared as the best evaluated bidder to audit that grant. A bidder is free to quote for auditing one grant

or both grants, but the quotations for each grant should be shown separately, and bifurcated by the three audit periods below:

- a. NTP grant, audit periods **July** to December 2021; January to December 2022; and January to December 2023.
- b. DoMC grant, audit periods **January** to December 2021; January to December 2022; and January to December 2023.

(xiii) A bidder shall not be permitted to withdraw a technical or financial bid after the deadline for bid submission and before the public announcement of results of financial bid evaluation, unless the bidder is declared technically unqualified. All financial bids of technically qualified bidders shall be opened, irrespective of whether the bidder has withdrawn from the procurement process or not.

**8 Language of Bid** 8.1 The bid prepared by the Bidder, as well as all correspondence and documents relating to the bid exchanged by the Bidder and the Procuring agency shall be written in the language specified in the Bid Data Sheet.

Supporting documents and printed literature furnished by the Bidder may be in another language provided they are accompanied by an accurate translation of the relevant passages in the language specified in the Bid Data Sheet, in which case, for purposes of interpretation of the Bid, the translation shall govern.

**8A. Documents Comprising the Bid** 8A.1 The bid prepared by the Bidder shall comprise the following components:

- a) a Bid Form and a Price Schedule completed in accordance with ITB Clauses 9, 10 and 11.
- b) documentary evidence established in accordance with ITB Clause 12 that the Bidder is eligible to bid and is qualified to perform the contract if its bid is accepted;
- c) documentary evidence established in accordance with ITB Clause 13 that the goods / services and ancillary services to be supplied / delivered by the Bidder are eligible goods and services and conform to the bidding documents; and
- d) bid security furnished in accordance with ITB Clause 14.
- e) See under Part 1: Section III for Summary Evaluation Methodology and criteria and list of required documents



- 9. Bid Form**
- 9.1 The Bidder shall complete the Bid Form and the appropriate Price Schedule furnished in the bidding documents, indicating the goods / services to be supplied/provided, a brief description of the goods/services, country of origin, quantity, and prices.
- 10. Bid Prices**
- 10.1 The Bidder shall indicate on the appropriate Price Schedule the unit prices (where applicable) and total bid price of the goods / services it proposes to supply / provide under the contract.
- 10.2 Prices indicated on the Price Schedule shall be delivered duty paid (DDP) prices. The price of other (incidental) services, if any, listed in the Bid Data Sheet will be entered separately. The bidder shall be responsible for all auditors out of pocket costs including and not limited to meals, incidental costs, transport/flight charges to PR and SR offices as listed in the TORs.
- 10.3 The Bidders' separation of price components in accordance with ITB Clause 10.2 above will be solely for the purpose of facilitating the comparison of bids by the Purchaser and will not in any way limit Purchaser's right to contract on any of the terms offered.
- 10.4 Prices quoted by the Bidder shall be fixed during the Bidder's performance of the contract and not subject to variation on any account, unless otherwise specified in the Bid Data Sheet. A bid submitted with an adjustable price quotation will be treated as nonresponsive and will be rejected, two or more prices for a single item / service will be treated as non-responsive.
- 11. Bid Currencies**
- 11.1 Prices shall be quoted in Pakistan Rupees unless otherwise specified in the Bid Data Sheet.
- 12. Documents Establishing Bidder's Eligibility and Qualification**
- 12.1 Pursuant to ITB Clause 2 and 8, the Bidder shall furnish, as part of its bid, documents establishing the Bidder's eligibility to bid and its qualifications to perform the contract if its bid is accepted.
- 12.2 The documentary evidence of the Bidder's eligibility to bid shall establish to the Procuring agency's satisfaction that the Bidder, at the time of submission of its bid, is from an eligible country as defined under ITB Clause 2.
- 13.3 The documentary evidence of the Bidder's qualifications to perform the contract if its bid is accepted shall establish to the Procuring agency's satisfaction:
- a) that the Bidder has the financial, technical, and management capability necessary to perform the contract;
  - b) that the Bidder meets the qualification criteria listed in the Bid Data Sheet.

- c) See Part 1: Section III: Evaluation Methodology and Criteria for a summary of minimum documents required to establishing bidder's eligibility and qualification

**13 Documents Establishing Goods'/Services' Eligibility and Conformity to Bidding Documents**

- 13.1 Pursuant to ITB Clause 2 and 8, the Bidder shall furnish, as part of its bid, documents establishing the eligibility and conformity to the bidding documents of all goods and services which the Bidder proposes to supply / provide under the contract.
- 13.2 The documentary evidence of the eligibility of the goods and services shall consist of a statement in the Price Schedule of the country of origin of the goods and services offered which shall be confirmed by a certificate of origin issued at the time of shipment.
- 13.3 The documentary evidence of conformity of the goods and services to the bidding documents may be in the form of literature, flow-charts drawings, and data, and shall consist of:
- a) a detailed description of the essential technical and performance characteristics of the goods or methodology of service delivery;
  - b) a list giving full particulars, including available sources and current prices of spare parts, special tools, etc., necessary for the proper and continuing functioning of the goods / services for a period to be specified in the Bid Data Sheet, following commencement of the use of the goods / services by the Procuring agency, if applicable; and
  - c) an item-by-item commentary on the Procuring agency's Technical Specifications demonstrating substantial responsiveness of the goods and services to those specifications, or a statement of deviations and exceptions to the provisions of the Technical Specifications/requirements.
- 13.4 For purposes of the commentary to be furnished pursuant to ITB Clause 13.3(c) above, the Bidder shall note that standards for workmanship, material, and equipment, as well as references to brand names or catalogue numbers designated by the Procuring agency in its Technical Specifications, are intended to be descriptive only and not restrictive. The Bidder may substitute alternative standards, brand names, and/or catalogue numbers in its bid, provided that it demonstrates to the Procuring agency's satisfaction that the substitutions ensure substantial equivalence to those designated in the Technical Specifications /requirements.

**14. Bid Security**

- 14.1 Pursuant to ITB Clause 8, the bid must be accompanied with a refundable Bid Security or Earnest money of **at least two percent (02%) of the total bid value** in Pakistan Rupees in the shape of Bank Demand Draft, Call Deposit Receipt or Bank Guarantee in the name

of **National TB Control Programme** having **Federal Tax Number (FTN) 9010124-8**.

**Original Bid Security or Earnest money shall be attached with the original financial bid. A copy/photocopy with completely concealed and blank un-readable amount shall be attached in the technical bid.**

14.2 The bid security shall be valid for the entire bid validity period plus an additional twenty-eight (28) days. The additional twenty-eight (28) days shall be counted after the last day of the bid validity period.

**For avoidance of doubt, if the bid validity period is 120 days counted from the date of the deadline for bid submission, the bid security shall be valid for at least 148 days (120 days plus 28 days).**

14.3 The bid security is required to protect the Purchaser against the risk of Bidder's conduct which would warrant the security's forfeiture, pursuant to ITB Clause 14.7.

14.4 Any bid not secured in accordance with ITB clauses 14.1 and 14.2 will be rejected by the Purchaser as nonresponsive, pursuant to ITB Clause 23.

14.5 Unsuccessful bidders' bid security will be discharged or returned as promptly as possible but not later than thirty (30) days after the expiration of the period of bid validity prescribed by the Purchaser pursuant to ITB Clause 15.

14.6 The successful Bidder's bid security will be discharged upon the Bidder's submission of the performance bond specified under the bid contract terms and conditions.

14.7 The bid security may be forfeited:

(a) if a Bidder withdraws its bid during the period of bid validity.; or

(b) in the case of a successful Bidder, if the Bidder fails:

(i) to sign the Contract in accordance with ITB Clause 31;

or

(ii) to complete the services in accordance with Clause 14 of the General Condition of Contract.

(c) Notwithstanding ITB clause 14.7 (a) above, a bidder shall not be permitted to withdraw a technical or financial bid after the deadline for bid submission and before the public announcement of results of financial bid evaluation, unless the bidder is declared technically unqualified.

14.7 A correction of non-material arithmetic errors in the bidder's bid price that results into an increase in the total bid price shall not invalidate an initially valid and sufficient bid security submitted based on the original total bid price. A bid shall not be rejected on the reason that the correction of non-material arithmetic errors has resulted into an increase in bid price; and therefore, the submitted bid security which was initially sufficient is now insufficient.

**15. Period of Validity of Bids**

15.1 Bids shall remain valid for the period specified in the Bid Data Sheet after the date of bid opening prescribed by the Purchaser. A bid valid for a shorter period shall be rejected by the Purchaser as non-responsive.

15.2 In Exceptional circumstances, the Purchaser may solicit the Bidder's consent to an extension of the period of validity. The request and the responses thereto shall be made in writing. The bid security provided under ITB Clause 14 shall also be suitably extended. A bidder may refuse the request without forfeiting its bid security. A bidder granting the request will not be required nor permitted to modify its bid.

**16. Format and Signing of Bid**

16.1 The Bidder shall prepare an original and the number of copies of the bid indicated in the Bid Data Sheet, clearly marking each "ORIGINAL BID" and "COPY OF BID" as appropriate. In the event of any discrepancy between them, the original shall govern.

16.2 The original and the copy or copies of the bid shall be typed or written in indelible ink and shall be signed by the Bidder or a person or persons duly authorized to bind the Bidder or the contract.

All pages of the bid, except for un-amended printed literature, shall be initialed by the person or persons signing the bid.

**The bid shall be bind without any loose papers and all pages sequentially numbered; any unbound or loose bids or papers shall not be accepted.**

16.3 Any interlineations, erasures, or overwriting shall not be valid even if they are initialed by the person or persons signing the bid. The bid should be duly binded and each page signed/stamped by authorized person.

**D. Submission of Bids**

**17. Sealing and Marking of Bids**

17.1 The Bidder shall seal the original and each copy of the bid in separate envelopes, duly marking the envelopes as "ORIGINAL" and "COPY." The envelopes shall then be sealed in an outer envelope. The outer envelope should be clearly marked with Tender No and Tender title given on the title of this Document

17.2 The inner and outer envelopes shall: Be addressed to the Purchaser at the address given in the Bid Data Sheet; and

Bear the name indicated in the Bid Data Sheet, the invitation for Bids title (Subject of Procurement) and number (Procurement reference Number) indicated in the Bid Data Sheet, and a statement: "DO NOT OPEN BEFORE **Tuesday, December 21, 2021 at 11:30AM** " to be completed with the time and the date specified in the Bid Data Sheet, pursuant to ITB Clause 18.

17.3 The inner envelopes shall also indicate the name and address of the Bidder to enable the bid to be returned unopened in case it is declared "late".

17.4 If the outer envelope is not sealed and marked as required by ITB Clause 17.2, the Purchaser will assume no responsibility for the bid's misplacement or premature opening.

**18. Deadline for Submission of Bids**

18.1 Bids must be received by the Purchaser at the address specified in the Bid Data Sheet no later than the time and date specified in the Bid Data Sheet.

18.2 The Purchaser may, at its discretion, extend this deadline for the submission of bids by amending the bidding documents in accordance with ITB Clause 6, in which case all rights and obligations of the Purchaser and bidders previously subject to the deadline will thereafter be subject to the deadline as extended.

**19. Late Bids**

19.1 Any bid received by the Purchaser after the deadline for submission of bids prescribed by the Purchaser pursuant to ITB Clause 18 will be rejected and returned unopened to the Bidder.

**20. Modification and Withdrawal of Bids**

20.1 The Bidder may modify or withdraw its bid after the bid's submission, provided that written notice of the modification, including substitution or withdrawal of the bids, is received by the Purchaser prior to the deadline prescribed for submission of bids in ITB 18.1.

A bidder shall not be permitted to withdraw a technical or financial bid after the deadline for bid submission and before the public announcement of results of financial bid evaluation, unless the bidder is declared technically unqualified. All financial bids of technically qualified bidders shall be opened, irrespective of whether the bidder has withdrawn from the procurement process or not.

20.2 The Bidder's modification or withdrawal notice shall be prepared sealed, marked and dispatched in accordance with the provision of ITB Clause 17. A withdrawal notice may also be sent by cable, but followed by a signed confirmation copy, postmarked not later than the deadline for submission of bids.

20.3 No bid may be modified after the deadline for submission of bids, except as provided for in ITB 22.

20.4 No bid may be withdrawn in the interval between the deadline for

submission of bids and the expiration of the period of bid validity specified by the Bidder on the Bid Form. Withdrawal of a bid during this interval shall result in the Bidder's forfeiture of its bid security, pursuant to the ITB Clause 14.7

### E. Opening and Evaluation of Bids

- 21 Opening of Bids by the Purchaser**
- 21.1 The Purchaser will open all bids in the presence of bidders' representatives who choose to attend, at the time, on the date and at the place specified in the Bid Data Sheet in accordance the **Single stage – two envelopes bidding procedure detailed in ITB 7**. The bidders' representatives who are present shall sign a register/attendance sheet evidencing their attendance.
- 21.2 The bidders' names, bid modifications or withdrawals, total bid prices, discounts, and the presence or absence of requisite bid security and such other details as the Purchaser, at its discretion, may consider appropriate, will be announced at the opening. No bid shall be rejected at bid opening, except for late bids, which shall be returned unopened to the Bidder pursuant to ITB Clause 19.
- 21.3 Bids that are not opened and read out at bid opening shall not be considered further for evaluation, irrespective of the circumstances. Bids withdrawn before the deadline for bid submission of bids shall be returned unopened to the bidders.
- 21.4 A bidder shall not be permitted to withdraw a technical or financial bid after the deadline for bid submission and before the public announcement of results of financial bid evaluation, unless the bidder is declared technically unqualified. All financial bids of technically qualified bidders shall be opened, irrespective of whether the bidder has withdrawn from the procurement process or not.
- 21.5 The Purchaser will prepare minutes of the bid opening.
- 22. Clarification of Bids**
- 22.1 To assist in evaluation and comparison of Bids the Procuring Entity may, at its discretion, ask the bidder for a clarification of its Bid and submission of additional supporting information. The request for clarification and the response shall be in writing and shall not change the unit prices or technical specifications of the Bid.
- 22.2 For avoidance of doubt, the purchaser shall not ask for clarifications that result into amendment of the **unit prices**, material amendment of the **technical specifications/TORs**, as well as the **Bid Form**.
- 22.3 The purchaser shall be at liberty to request for any historical documents from bidders during the bid evaluation process.
- Historical documents are non-material and shall not constitute change in the technical nature of the bid.

For avoidance of doubt, historical documents are documents and information that **existed prior to the public announcement of the bid**, and may include and not limited to company registration documents; manufacturers and dealers authorization; firm and service quality certifications; bidder and staff practicing licenses and trading licenses and authorization; previous importation documents; previous contracts, contract performance certificates and purchase orders, work orders; service registration status; bidder's bank information, bank certificates and bank statement; tax registration certificates and status; and company's operating capacity;

**23. Preliminary examination**

- 23.1 The Purchaser will examine the bids to determine whether they are complete, whether any computational errors have been made, whether required sureties have been furnished, whether the documents have been properly signed, and whether the bids are generally in order.
- 23.2 Arithmetical errors will be rectified on the following basis. If there is a discrepancy between the unit price and the total price that is obtained by multiplying the unit price and quantity, the unit price shall prevail, and the total price shall be corrected. If the Supplier does not accept the correction of the errors, its bid will be rejected, and its bid security may be forfeited. If there is a discrepancy between words and figures, the amount in words will prevail.
- 23.3 The Purchaser may waive any minor informality, nonconformity, or irregularity in a bid which does not constitute a material deviation, provided such waiver does not prejudice or affect the relative ranking of any Bidder.
- 23.4 Prior to the detailed evaluation, pursuant to ITB Clause 23 the Purchaser will determine the substantial responsiveness of each bid to the bidding documents. For purposes of these Clauses, a substantially responsive bid is one which conforms to all the terms and conditions of the bidding documents without material deviations. Deviations from, or objections or reservation to critical provisions, such as those concerning Bid Security and Taxes and Duties will be deemed to be a material deviation. The Purchaser's determination of a bid's responsiveness is to be based on the contents of the bid itself without recourse to extrinsic evidence, unless as provided for under ITB 22.
- 23.5 If a bid is not substantially responsive, it will be rejected by the Purchaser and may not subsequently be made responsive by the Bidder by correction of the nonconformity.

**24. Evaluation and comparison of Bids**

- 24.1 The Purchaser will evaluate and compare the bids which have been determined to be substantially responsive, pursuant to ITB Clause 23.
- 24.2 The Purchaser's evaluation of a bid, further elaborated under Bid Data Sheet, will be on Delivered Duty Paid (DDP) price inclusive of prevailing duties, taxes and transportation charges, and it will exclude any allowance for price adjustment during the period of execution of

the contract, if provided in the bid. The bidder is responsible for all auditors out of pocket costs including and not limited to meals, incidental costs, transport/flight charges to PR and SR offices as listed in the TORs.

24.3 See Part 1: Section III for the detailed Evaluation Methodology and Criteria

**25. Contacting the Purchaser**

25.1 Subject to ITB Clause 22, no Bidder shall contact the Purchaser on any matter relating to its bid, from the time of the bid opening to the time the contract is awarded. If the Bidder wishes to bring additional information to the notice of the Purchaser, it should do so in writing.

25.2 **Any effort by a Bidder to influence the Purchaser in its decisions on bid evaluation, bid comparison, or contract award may result in the rejection of the Bidder's bid.**

**F. Award of Contract:**

**26. Post- qualification**

26.1 In the absence of prequalification, the Procuring agency will determine to its satisfaction whether the Bidder that is selected as having submitted the lowest evaluated responsive bid is qualified to perform the contract satisfactorily, in accordance with the criteria listed in ITB Clause 12.

26.2 The determination will take into account the Bidder's financial, technical, and management capabilities. It will be based upon an examination of the documentary evidence of the Bidder's qualifications submitted by the Bidder, pursuant to ITB Clause 12, as well as such other information as the Procuring agency deems necessary and appropriate.

26.3 An affirmative determination will be a prerequisite for award of the contract to the Bidder. A negative determination will result in rejection of the Bidder's bid, in which event the Procuring agency will proceed to the next lowest evaluated bid to make a similar determination of that Bidder's capabilities to perform satisfactorily.

**27. Award Criteria**

27.1 Subject to ITB Clause 28, the Purchaser will award the contract to the successful Bidder whose bid has been determined to be substantially responsive and has been determined to be the lowest evaluated bid, provided further that the Bidder is determined to be qualified to perform the contract satisfactorily.

**28. Purchaser's Right to Vary Quantities at Time of Award**

28.1 The Purchaser reserves the right at the time of contract award to increase or decrease, by the percentage indicated in the Bid Data Sheet, the quantity of goods and services originally specified in the Schedule of Requirements without any change in unit price or other terms and conditions.



29. **Purchaser's Right to Accept any Bid and to Reject any or All Bids**
- 29.1 The Purchaser reserves the right to accept or reject any bid, and to annul the bidding process and reject all bids at any time prior to contract award, without thereby incurring any liability to the affected Bidder or bidders. The Purchaser will inform the affected Bidder or bidders of the grounds for the Purchaser's action, if so requested, by the Purchaser shall not be required to justify the grounds.
30. **Notification of Award**
- 30.1 Prior to the expiration of the period of bid validity, the Purchaser will notify the successful Bidder in writing by registered letter or by cable, to be confirmed in writing by registered letter, that its bid has been accepted.
- 30.2 The notification of award under ITB 30.1 will constitute the formation of the Contract.
- 30.3 The Purchaser shall announce to all participating bidders the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids **at least ten (10) days prior** to the award of contract.
- 30.4 Within the period specified in ITB 30.3 above, a bidder may seek clarification or challenge the award decision. Prior to signing of a formal contract, the Purchaser shall endeavor to resolve all complaints, disputes, and issue clarifications thereof.
- In case the Purchaser establishes that the complaint or request for clarification submitted by the bidders to be truthful and/or of material nature, the Purchaser shall recall the notification of award, at no liability and costs to the Purchaser from the notified successful bidder(s). The Purchaser shall review the award decision and issue a new notification of award.
- Lodging of a compliant or seeking clarification on an award decision by a bidder may not stop the Purchaser from proceeding with the contracting process and issue a purchase order or sign a contract to some or all successful bidders, provided that the bidder's query is considered to be non-material or of no consequence to the resulting contract or affects only limited bidders.
31. **Signing of Contract**
- 31.1 At the same time as the Purchaser notifies the successful Bidder that its bid has been accepted, the Purchaser will send the Bidder the Contract form provided in the bidding documents, incorporation all agreements between the parties.
- 31.2 Within seven (07) days of receipt of the Contract Form, the successful Bidder shall sign and date the contract and return it to the Purchaser.
- 31.3 The resulting contract shall be as specified in the Bid Data Sheet, for the specified period or renewable as specified in the Bid Data Sheet. The quantities ordered under the contract and price shall be as

specified in the Bid Data Sheet.

**32. Performance Security**

- 32.1 The successful bidder shall furnish to the purchaser a Performance Security in the form, validity period, and the amount stipulated in the Bid Data Sheet within a period of twenty-eight (28) days after submission of the bidder's Letter of Acceptance.
- 32.2 Failures of the successful bidder to comply with the requirements of Sub-Clause 31.2 or Clause 32.1 shall constitute sufficient grounds for the annulment of the award and forfeiture of the Bid Security.

**33. Corrupt Practices or Fraudulent**

- 33.1 The Purchaser observes the highest standard of ethics during the procurement and execution of such contracts. In pursuance of its policy, the purchaser:
- 33.2 defines, for the purposes of this provision, the terms set forth below as follows:
- “corrupt and fraudulent practices” includes the offering, giving, receiving, or soliciting of anything of value to influence the action of a public official or the supplier or contractor in the procurement process or in contract execution to the detriment of the procuring agencies; or misrepresentation of facts in order to influence a procurement process or the execution of a contract, collusive practices among bidders (prior to or after bid submission) designed to establish bid prices at artificial, non- competitive levels and to deprive the procuring agencies of the benefits of free and open competition and any request for, or solicitation of anything of value by any public official in the course of the exercise of his duty
  - Will reject a proposal for award if it determines that the Bidder recommended for award has engaged in corrupt or fraudulent practices in competing for the contract in question;
  - Will declare a firm ineligible, either indefinitely or for a stated period of time, if it at any time determines that the firm has engaged in corrupt and fraudulent practices in competing for, or in executing, a contract.
  - Will declare a firm ineligible if the firm is Blacklisted by any government and non-government organization. And a certificate to this effect by bidder must be attached with the bid.

**Part One: Section II**

**Bid Data Sheet (BDS)**

The following specific data for the goods / services to be procured shall complement, supplement, or amend the provisions in the instructions to Bidders (ITB): Section I. Whenever there is a conflict; the provisions herein shall prevail over those in ITB.

		<b>A. Introduction</b>
<b>ITB 3.1</b>	<b>The purchasers name and address</b>	Common Management Unit (CMU) for the Global Fund (GFATM) Grants, National Tuberculosis Control Program (NTP) and Directorate of Malaria Control (DoMC)  Blocks C, E & F, EPI Building, Near NIH, PM National Health Complex, Chak Shahzad, Park Road, Islamabad.
		<b>B. The Bidding Documents</b>
<b>ITB 5.1</b>	<b>Purchaser's address</b>	Blocks C, E & F, EPI Building, Near NIH, PM National Health Complex, Chak Shahzad, Park Road, Islamabad.  Queries/Questions can also be sent by email only to: CMU, National Tuberculosis Control Program at email Address: <a href="mailto:hamid@ntp.gov.pk">hamid@ntp.gov.pk</a>  <b><u>Attention : Mr. Hamid Awan</u></b>  Subject of Procurement and tender reference number must be included in email subject title
		<b>C. Preparation of Bids and Bidding Procedure</b>
<b>ITB 8.1</b>	<b>Language of the Bid</b>	Language of the Bid and communications shall be English
<b>ITB 10.2</b>	<b>The price quoted shall be:</b>	in Pakistan Rupees i.e. inclusive of all applicable taxes & out of pocket expenses. The bidder is responsible for all auditors out of pocket costs including and not limited to meals, incidental costs, transport/flight charges to PR and SR offices as listed in the TORs.  <b>The bidder shall be responsible for taking out appropriate employee insurance cover to comprehensively insure the deployed audit team against all risks likely to be faced by during their travel to and stay at all PRs and SRs premises and the bidder shall borne all risks associated with the audit assignment without recourse to the purchaser, whatsoever, unless exempted by GCC 17 Force majeure clause.</b>
<b>ITB 10.4</b>	<b>The price shall be:</b>	Fixed and must include the Income Tax, other taxes and duties, where applicable as per law and <u>exclusive of General Sales Tax (GST)</u> . If there is no mention of taxes, the offered / quoted price(s) will be considered as inclusive of all prevailing taxes / duties. The procuring agency being exempt from the GST, will deduct the amount involved and process the payment excluding GST. However, the successful bidder may secure GST exemption certificate from the procuring agency to claim for the same while submitting its tax return(s).

ITB 11.1	Bid Currencies	Pakistan Rupees
ITB 13.3	Qualification requirements	<p>(i) A Bidder may bid for providing audit services for one grant or both grants provided in the Schedule of Requirements/ToRs. <b>However, for each selected grant, the bidder shall bid for the entire audit period of 2021 to 2023, bifurcating the quotations by the audit periods below:</b></p> <p>a. <b>NTP grant, audit periods <u>July</u> to December 2021; January to December 2022; January to December 2023.</b></p> <p>b. <b>DoMC grant, audit periods <u>January</u> to December 2021; January to December 2022; January to December 2023.</b></p> <p>(ii) Alternative quotations for a single service shall not be accepted.</p> <p>(iii) For a Summary of the Evaluation methodology and criteria, and required documents, see Part 1: Section III of this bidding document.</p>
ITB 14.1	Amount of bid security	<b>2% of the total quoted bid price.</b>
ITB 14.1	Form of Bid Security	<p>The tenders found deficient of the amount as bid security compared to total bid price will not be considered.</p> <p>1-A correction of an arithmetic error that changes the total bid price shall not invalidate a valid bid security that was correctly calculated and submitted based on the original bid price. An originally valid bid security shall remain valid even when after the correction of an arithmetic error that results into an increase in the total bid price.</p> <p>2- The Bid security should be in the form of Pay Order/Demand Draft in favor of <b>National TB Control Program, Islamabad (Federal Tax Number (FTN) i.e. 9010124-8. No personal cheques will be acceptable at any cost.</b></p> <p>3-The previous bid security will not be considered or carried forward.</p>
ITB 15.1	Period of Validity of Bids	The bid validity shall be <b>One Hundred and Twenty (120) days counted from the date of the deadline for bid submission</b>
ITB 16.1	Number of copies of the bid	<p>One original and One Additional Copy;</p> <p>The original and the additional copy shall be prepared in accordance with the one stage- two envelope bid submission.</p> <p>Original Bid Security or Earnest money shall be attached with the original financial bid <b>whereas a copy with completely concealed and blank un-readable amount shall be attached in the technical bid.</b></p>

		<b>D. Submission of Bids</b>
ITB 17.2	Purchaser at the address	Same as ITB 3.1
ITB 17.2	Bids title (Subject of Procurement) and number (Procurement reference Number)	Bid title: <b>Hiring of an External Audit Firm to Audit Donor Funded Grants for the Grant Period of 2021-2023.</b>  Number: <b>CMU-NTP/011/2021</b>  Do not open before: <b>Tuesday, December 21, 2021 at 11:30AM</b>
ITB 18.1	Address for Bid submission	Deputy National Coordinator (DNC), National TB Control Programme, Common Management Unit for the Global Fund Grants. Blocks C, E & F, EPI Building, Near NIH, PM National Health Complex, Chak Shahzad, Park Road, Islamabad.
	Deadline for submission of bids	Before and at <b>Tuesday, December 21, 2021 at 11:00AM</b>
		<b>E. Opening and Evaluation of Bids</b>
ITB 21.1	Time and date of bid opening	<b>Tuesday, December 21, 2021 at 11:30AM</b>
	Address for bid opening	CMU Conference Room, Common Management Unit for the Global Fund Grants.  Blocks C, E & F, EPI Building, Near NIH, PM National Health Complex, Chak Shahzad, Park Road, Islamabad.
ITB 24.1	Evaluation and comparison of Bids	Additional Evaluation methodology and criteria is provide under Part 1: Section III
		<b>F. Award of Contract:</b>
ITB 28.1	Percentage increase or decrease in quantities at the award stage	Not Applicable
ITB 31.3	Type, duration of the resulting contract	The resulting contract shall be a framework contract valid till the completion of the deliveries / deliverables of required goods / services and related allied services, that is, <b>30 June 2024.</b>
ITB 32.1	Form of performance bond	The performance bond shall be in form of a Bank Guarantee using the Form in this bid, in Pakistan Rupees, valid for a period of not less than twelve (12) months. The awarded bidder(s) shall be required to renew its bank guarantee prior to issue of a work order for the subsequent audit periods.
	Amount of performance bond	10% of the total awarded contract price, released after completion of delivery and acceptance of goods/services by the purchaser.

Part 1. Section III

Summary Evaluation Methodology and Criteria

Preliminary (bidder) and Technical (Service) Evaluation Methodology	
<b>1. Methodology Used</b>	
	The evaluation methodology to be used for the technical proposals evaluation of bids received shall be the Quality Based Selection.
<b>2. Summary of Methodology</b>	
2.1	The Quality Based Selection methodology recommends the lowest priced bid, which is eligible, compliant and <b>substantially responsive to the technical and commercial requirements of the Bidding Document</b> , provided that the Bidder is determined to be qualified to perform the contract satisfactorily.
2.2	The evaluation shall be conducted in three sequential stages –  (a) a preliminary evaluation shall determine the eligibility of bidders and the administrative compliance of bids received;  (b) Technical evaluation to determine the technical responsiveness of the eligible and compliant bids; and  (c) a financial and commercial evaluation compare costs of the eligible, compliant, technically qualified bids received and determine the best evaluated bid.
2.3	Failure of a bid at any stage of the evaluation shall prevent further consideration at the next stage of evaluation. Substantial responsiveness shall be considered a pass.
<b>Evaluation criteria</b>	
<b>3. Preliminary Examination Criteria to be evaluated based on the technical proposal</b>	
3.1	Preliminary evaluation shall determine the eligibility of bidders and the administrative compliance of bids received to the requirements of the bid as listed below, and shall be evaluated on a <b>pass or fail basis</b> . The purchaser may request for clarifications and additional historical documents pursuant to ITB 22.  (a) The bid is sealed and submitted in line with the single stage-two envelope bidding procedure; that is, a bid comprises a single package containing two <b>separate envelopes</b> . Each envelope shall contain separately the financial proposal and the technical proposal. <b>Each financial proposal and the technical proposal, whether original or copy, shall be bind without any loose papers and all pages sequentially numbered; any unbound or loose bids or papers shall not be accepted.</b>  (b) The bidder has submitted a copy of the company registration or incorporation certificate or current

trading license; any other legal registration document whenever applicable;

- (c) Bidder is registered with Income Tax and General Sales Tax (GST) Departments and are on Active Taxpayers List of the Federal Board of Revenue (FBR), with a National Tax Number (NTN). Bidder to submit copies of certificates and a printed copy of proof of Active Taxpayer List (ATL);
- (d) The bidder has the latest “A” rating as per the State Bank of Pakistan;
- (e) The bidder has the latest “Satisfactory” QC rating as per ICAP;
- (f) The bidder is an internationally affiliated/member firm;
- (g) Bidder prepared and submitted the Bid Submission Sheet (Bid Form), duly filled, signed and sealed/stamped, in accordance with ITB. No alteration is to be made in the Bid Submission Sheet (Bid Form) except in filling up the blank space as directed.
- (h) Bidder prepared and submitted together with the technical proposal the Audit methodology and detailed work plan, activity schedule, Gant Charts and milestones duly filled, signed and sealed/stamped, in accordance with ITB, showing the extent of compliance to the Purchasers requirements. **Firms bidding to provide audit services for both DoMC and NTP grants are required to provide separate Audit methodology and detailed work plan, activity schedule, Gant Charts and milestones for each grant.**
- (i) Bidder prepared and submitted together with the technical proposal detailed information of the audit team to be deployed for each grant of DoMC and NTP. **The information requires shall include and not limited to the composition of each team like the staff name, designation, roles and responsibilities in the audit team. In addition, attach detailed CVs of each team member containing the current staff designation, roles and responsibilities in the audit firm; academic qualifications and professional certification; experience in audit; specific experience in auditing donor funded programmes; and any specific experience in auditing grants funded by the Global Fund to Fight AIDS, Tuberculosis and Malaria (The Global Fund). Firms bidding to provide audit services for both DoMC and NTP grants are required to provide separate audit teams for each grant.**
- (j) The bidder shall review, sign and submit together with the technical proposal a signed copy of the purchaser’s terms of reference (ToR) together with the firm’s technical proposal.
- (k) Bidder stated that the bid is valid for a period of 120 calendar days counted from the date of the deadline for submission of bids.
- (l) The bidder has submitted valid copy of the Bid Security or Earnest money in the shape of Bank Demand Draft, Call Deposit Receipt or Bank Guarantee in the name of National TB Control Program, valid for at least 148 days (120 days of bid validity plus 28 days). Only a copy of the Earnest money should be attached the technical bid completely concealed and blank un-readable amount. **In case, a copy of the bid security attached to the technical bid has readable earnest money amounts, the entire bid shall be rejected.**
- (m) The bidder shall not be under a declaration of ineligibility for corrupt and fraudulent practices in ITB 33 and should not be black listed by any Government or non-government organization. **An affidavit duly attested by notary public shall be attached with the bidding document as evidence. The text in the body should state, “Bidder by the names of..... declares not to have been barred, blacklisted, suspended by any procuring entity with regard to their professional conduct, making of**

*false statement, misrepresentation, corruption during any procurement process or contract performance. The company is not in a procurement or contract dispute or legal proceeding with any procurement entity over the poor performance of its contract, delivery of poor quality services, failure to meet delivery schedules, failure to meet warranty claims, failure to provide timely defect replacements/ service, failure to declare the origin and source of products/ services. The company declares that the company no conflict of interest in participating in this procurement process and has not colluded with another vendor participating in this bid'. **The content of the text in the affidavit shall be examined for completeness.** For the conformation of blacklisting of any firm, the procuring agency will solely rely on the list available on PPRA website or Provincial PPRA websites and shall not approach any public or private organization for clarifications.*

- (n) Bidders' Directors, Managing Partners, Chief Executives Officer have no relationship with any staff working in CMU or worked with **CMU** (NTP /DoMC / NACP) during the last seven (07) years.
- (o) Bidder has signed and attached the **Integrity Pact** statement as provided under the section for sample forms,
- (p) There are no claims against the bidder of poor market reputation or previous default on quality while supplying goods / services to CMU.
- (q) Copies of contracts, purchase orders, work orders or certificates of performance for similar goods/services bid for, performed for a reputable organization in Pakistan within the last three (03) years. **The information shall be used to determine if the bidder has at least three (03) years of specific experience in the providing similar services.**
- (r) Bidder is an original chartered accountants firm (s), with attached evidence below;
  - i. Original chartered accountants firms / auditor (if applicable) should attach licenses or authorization of audit (if any) each or a range of services they are bidding for in the technical bid;
- (s) The bidder shall submit proper documentary evidence for financial soundness of the firm since as Bank statement for the last twelve (12) months or bank certificates. Alternatively, Audited Books of Accounts for at least the last two financial years from 2019-2020; 2020-2021.
- (t) **The bidder shall prepare and submit, together with the bid, a written commitment letter** to commence the audit and issue financial statements of each Principal Recipient (PR); each of the Sub-Recipients (SRs) and a Consolidated Report within Ninety (90) days from the date of signing the contract. Further, in the same **written commitment letter**, the bidder should commit to issue the final management letter(s) within not more than thirty (30) days after submission of the Consolidated financial report. Both deadlines shall be applicable whether the bidder is selected to audit only one or both grants. The bidder shall be at liberty to plan **or** concurrently commence the audit at PR(s) and SR(s) in such a way as to meet the deadlines, or else liquidated damages as stipulated under Contract terms and conditions GCC 15 and SCC 7 of this bidding document shall be evoked.



#### 4. Technical Evaluation Criteria based on documents and samples in the technical bid

**Technical responsiveness** shall be evaluated through merit point systems by award of marks based on the bidder's demonstrated experience, knowledge, skills as shown in contents of documents and sample, **with a pass mark of 70%**.

Technical Evaluation applicable to firms bidding to audit either one or both DoMC and NTP grants											
Item Name and Description										Maximum Marks	
<b>1</b>	<b>Specific experience of firm related to the assignment</b>										
a	Firm's experience of conducting external annual audits of grants funded by The Global Fund to Fight AIDS, Tuberculosis and Malaria, in Pakistan (Fill, complete and submit together with your bid List 1a under Annex D) 5 marks for One Audit and one mark each for each one subsequent audit up to five additional audits to make 5 marks - maximum 10 marks										10
b	Firm's experience in conducting external audit services to United Nations (UN) Organizations/agencies and International NGOs in Pakistan in the past three years (Fill, complete and submit together with your bid List 1b under Annex D) One mark for every two audits - maximum 20 marks										20
c	Firm's experience in conducting external audit services to Local NGOs and Government organizations in Pakistan in the past three years (Fill, complete and submit together with your bid List 1c under Annex D) One mark for each audit of a Local NGO - maximum 10 marks and One mark for each audit of a Govt. Organization - maximum 10 marks										20
<b>2</b>	<b>Firms Professional Competence</b>										
a	Number of staff appointed as Audit Partners (Senior Audit Partners and Audit Partners) in the firm within Pakistan - Fill, complete and submit together with the bid the head count, list of names, qualification, years of experience & relevant experience using List 2 & List 2a under Annex D Less than Five Audit Partners = 0 marks Minimum of Five Audit Partners = 5 marks & one mark each for each of the additional Audit Partner up to a maximum of 10 additional Audit Partners - maximum 15 marks.										15
b	Number of Chartered accountants (FCA/ACA) other than Audit Partners (appointed at Audit Senior Manager and Audit Manager level) – Fill, complete and submit together with the bid the head count, list of names, qualification, years of experience & relevant experience using List 2 & List 2b under Annex D Less than Fifteen Audit Managers = 0 marks Minimum of Fifteen Audit Managers = 5 marks & one mark each for every additional two Audit Managers - maximum 10 marks.										10
c	Quality of the proposed Audit team to manage the Audit of each grant - Fill, complete and submit together with the bid detailed CV; List of names, qualification, years of experience & relevant experience for each audit team using List 2c under Annex D The evaluation team shall review the proposed team and staff CVs and grade the quality of the proposed Audit team: Excellent = 20 Marks, Very Good = 15 Marks, Good = 10 Marks, Average = 5 Marks, Poor or not submitted = 5 Marks) Note: Firms bidding for the two grants shall submit the required information in List 2c under Annex D of two separate teams. The evaluation team shall first grade each proposed audit team independently and the average marks for both teams recorded as the final marks for the firm.										20
<b>3</b>	<b>Geographical</b>										
a	Number of offices in Pakistan (Fill, complete and submit together with the bid the details of Pakistan Offices, physical address, telephone and fax numbers, and contact person using List 3 under Annex D) One mark for each major city office - maximum 5 marks										5
										<b>100</b>	

## 5. Financial and Commercial Comparison Criteria based on contents of the financial bid

Bids that pass technical evaluation shall be opened in the presence of bidders at a time and date to be communicated to bidders, and bids shall be assessed for financial and commercial responsiveness as below:

- 5.1. The supplier's bid shall be reviewed to confirm that the bidder has accepted to meet all the general and special conditions of the contracts without any material deviation or reservations.
- 5.2. Bidder prepared and submitted a **Price Schedule** and details work/implementation plan(s) duly filled, signed and sealed/stamped, in accordance with ITB, with prices quoted as Delivered Duty Paid (DDP) price inclusive of prevailing duties, taxes and transportation charges, and it will exclude any allowance for price adjustment during the period of execution of the contract, if provided for in the bid.
- 5.3. The bidder shall be responsible for all auditors out of pocket costs including and not limited to meals, incidental costs, transport/flight charges to PRs and SRs offices as listed in the TORs.
- 5.4. The bidder has submitted in the financial proposal **an original valid Bid Security or Earnest money of at least two percent (02%)** of the total bid value in Pakistan Rupees in the shape of Bank Demand Draft, Call Deposit Receipt or Bank Guarantee in the name of **National TB Control Program, valid for at least 148 days (120 days of bid validity plus 28 days)**. **No personal cheques will be acceptable at any cost.** A correction of non-material arithmetic errors in the suppliers bid that may increase the total bid price shall not invalidate a valid bid security submitted based on an original bid price.
- 5.5. For each grant, the bidder shall be required to submit three quotations corresponding to the audit periods below, and prices shall be fixed and not subject to revision during the entire grant period or else the contract shall be cancelled and the performance bond forfeited:
  - 5.5.1. NTP grant audit periods: **July** to December 2021; January to December 2022; and January to December 2023
  - 5.5.2. DoMC grant audit periods: **January** to December 2021; January to December 2022; and January to December 2023
- 5.6. Bidders passing technical evaluation, meeting the financial and commercial criteria, and has quoted the lowest total price for the entire grant period of 2021 to 2023 shall be declared as the best evaluated bidder for that grant, and shall be appointed as the sole external audit for that grant for the entire grant period, with the final audit to be conducted between January and June 2024.
- 5.7. The **financial proposals** of each grant, that is, NTP and DoMC grants, shall be evaluated separately and awarded independent of each other. However, in case one firm is the best evaluated bidder for both grants, the firm shall be appointed as the external audit firm for both grants, for the entire grant period of 2021 to 2023.

## PART 2: Section I.

### Scope of work

The Scope of work provides a summary terms of reference and requirements under the tender as shown below. For detailed terms of reference for each grant, see under the Terms of Reference Section and Annex A and B

Sr. No	Description of Work	Measuring Unit expected to be conducted between January and May 2022	Measuring Unit expected to be conducted between January and May 2023	Measuring Unit expected to be conducted between January and May 2024
1	<b>National TB Control Programme (NTP)</b>	Audit of financial expenditure for the period of <b>July</b> to December 2021	Audit of financial expenditure for the period of January to December 2022	Audit of financial expenditure for the period of January to December 2023
1.1	Complete Audit, covering activities implemented by PR NTP, Islamabad, including issue of PR Financial Statement and PR Management Letter	01 Job	01 Job	01 Job
1.2	Complete Audit of Nine (09) Sub-Recipients (SRs) (PTP-Punjab/Lahore, PTP-KPK/Peshawar, PTP-Balochistan/Quetta, PTP-Sindh/Hyderabad, ACD-Peshawar, ASD-Lahore) GPFS, covering activities implemented by SRs, including , with issue of each SR Financial Statement and each SR Management Letter	01 Job	01 Job	01 Job
1.3	Preparation and submission of a Consolidated Financial statement (GPFS) of PR NTP and all SRs	01 Job	01 Job	01 Job
1.4	Preparation and submission of a Final Management Letter(s)	01 Job	01 Job	01 Job

Sr. No	Description of Work	Measuring Unit expected to be conducted between January and May 2022	Measuring Unit expected to be conducted between January and May 2023	Measuring Unit expected to be conducted between January and May 2024
2	<b>Directorate of Malaria Control Programme (DoMC)</b>	Audit of financial expenditure for the period of <b>J</b> to December 2021	Audit of financial expenditure for the period of January to December 2022	Audit of financial expenditure for the period of January to December 2023
2.1	Complete Audit, covering activities implemented by PR DoMC, Islamabad, including issue of PR Financial Statement and PR Management Letter	01 Job	01 Job	01 Job
2.2	Complete Audit of Six (06) Sub-Recipients (SRs) (RBM-IVMP Peshawar, NRSP-Islamabad, FATA IVMP-Peshawar, MCP-Balochistan / Quetta, MCP-Sindh / Hyderabad) GPFS, covering activities implemented by SRs, including , with issue of each SR Financial Statement and each SR Management Letter	01 Job	01 Job	01 Job
2.3	Preparation and submission of a Consolidated Financial statement (GPFS) of PR DoMC and all SRs	01 Job	01 Job	01 Job
2.4	Preparation and submission of a Final Management Letter(s)	01 Job	01 Job	01 Job

#### Scope of work Authorised by:

Signature:	_____	Name:	_____
Position:	_____	Date:	_____
Authorized for and on behalf of:		(DD/MM/YY)	
Company:	_____	Stamp or seal:	

## PART 2: Section II.

### Terms of Reference, Audit Methodology and detailed work plan, and Audit Team Composition

(a) The bidder shall review and take into consideration the terms of reference and format of the Audit report for auditing of the NTP and DoMC grant attached under Annexure A, B and C.

(b) The bidder shall review, sign and submit a signed copy of the purchaser's terms of reference (ToR) together with the firm's technical proposal. The purchaser shall reject any bid without signed copy(ies) of the purchaser's terms of reference (ToRs).

(c) In reference to Annexure A, B, C, D and this bidding document, the bidder shall prepare and submit together with the technical proposal the firm's Audit methodology and detailed work plan, including Gant charts and clear milestones covering the PR and all SRs under each grant. Firms bidding for auditing both grants of NTP and DOMC shall submit two separate Audit methodology and detailed work plan, including a Gant chart and clear milestones for each grant.

(d) The provider shall not make any material alternations, deletion or insertions in the Audit methodology and terms of reference provided in the purchaser. However, the provider is free to provide additional details under the *Audit methodology offered by the vendor*.

(e) The use of audit standards, brand names in the Audit Methodology is to provide guidance to the vendors of the minimum Audit Methodology required by the purchaser and not an endorsement or preference for the stated brands/audit standards.

**(f) The provider shall and must indicate clearly details where the offered services does not meet the Audit methodology of the purchaser. The vendor's failure to highlight the differences between audit methodology required by the purchaser and audit methodology offered by the vendor shall be construed to mean that the services offered by the vendor meets all the audit methodology of the purchaser.**

**(g) The Purchaser shall not accept vendor's request(s) for change of audit methodology during evaluation or after contract award; All such vendor's requests shall lead to cancellation of the bid and/or award and forfeiture of the bid security and/or performance bond.**

(h) The purchaser shall reject bids of vendors who fail to complete and submit the firm's Audit methodology and detailed work plan, including Gant charts and clear milestones covering the PR and all SRs under each grant.

(i) Bidder shall prepare and submit together with the technical proposal detailed information of the audit team to be deployed for each grant of DoMC and NTP. The information requires shall include and not limited to the composition of each team like the staff name, designation, roles and responsibilities in the audit team. In addition, attach detailed CVs of each team member containing the current staff designation, roles and responsibilities in the audit firm; academic qualifications and professional certification; experience in audit; specific experience in auditing donor funded programmes; and any specific experience in auditing grants funded by the Global Fund to Fight AIDS, Tuberculosis and Malaria (The Global Fund). **Firms bidding to provide audit services for both DoMC and NTP grants are required to provide separate audit teams for each grant.**

**The Terms of Reference, Audit Methodology and detailed work plan, and Audit Team Composition reviewed and authorised by:**

Signature: \_\_\_\_\_

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

Position: \_\_\_\_\_

Date: \_\_\_\_\_

*(DD/MM/YY)*

Authorized for and on behalf of:

Company: \_\_\_\_\_

Stamp or seal:

**Part 2: Section III**

**Standard Forms**

**Form 1: Bid Form/ Cover Letter/Signed & Stamped)**

Date: \_\_\_\_\_

No: \_\_\_\_\_

To,  
The National Coordinator,  
National TB Control Programme, CMU PR-GFATM,  
Islamabad.

Dear Sir,

Having examined the bidding documents for ..... (Subject of Procurement) .....under procurement reference.....and all addendums where applicable, the receipt of which is hereby duly acknowledged, we, the undersigned, offer to supply and deliver the goods / services in conformity with the said bidding documents for the sum of Rs.....

We undertake, if our Bid is accepted, to deliver the goods / services in accordance with the delivery schedule specified in the Schedule of Requirements.

If our Bid is accepted, we hereby agree that our Bid Security as being provided herewith this “Bid Form”, will remain with the Purchaser according to Clause 14 of Instructions to Bidders.

We also agree to abide by this Bid for a bid validity period of One Hundred and Twenty (120) days from the date fixed for Bid opening under Clause 18 of the Instructions to Bidders, and it shall remain binding upon us and may be accepted at any time before the expiration of that period.

Until formal Contract is prepared and executed, this Bid, together with your written acceptance thereof and your notification of award, shall constitute a binding Contract between us.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

\_\_\_\_\_  
[in the capacity of/ Designation] [signature]

Duly authorized to sign Bid for and on behalf of \_

**Firm's stamp:**

## Form 2: Price Schedule

Subject of Procurement: \_\_\_\_\_

Procurement Reference Number: \_\_\_\_\_

Name of Bidder \_\_\_\_\_ :

**Note: the bidder shall be at liberty to submit a bid covering one or both grants, subject to terms and conditions of this bid**

Sr. No.	Description of Work	Measuring Unit expected to be conducted between January and May 2022	Unit Price (exclusive of GST) PKR	Measuring Unit expected to be conducted between January and May 2023	Unit Price (exclusive of GST) PKR	Measuring Unit expected to be conducted between January and May 2024	Unit Price (exclusive of GST) PKR
1	<b>National TB Control Programme (NTP)</b>	Audit of financial expenditure for the period of <b>July</b> to December 2021		Audit of financial expenditure for the period of January to December 2022		Audit of financial expenditure for the period of January to December 2023	
1.1	Complete Audit, covering activities implemented by PR NTP, Islamabad, including issue of PR Financial Statement and PR Management Letter	01 Job		01 Job		01 Job	
1.2	Complete Audit of Nine (09) Sub-Recipients (SRs) (PTP-Punjab/Lahore, PTP-KPK/Peshawar, PTP-Balochistan/Quetta, PTP-Sindh/Hyderabad, ACD-Peshawar, ASD-Lahore) GPFS, covering activities implemented by SRs, including , with issue of each SR Financial Statement and each SR Management Letter	01 Job		01 Job		01 Job	
1.3	Preparation and submission of a Consolidated Financial statement (GPFS) of PR NTP and all SRs	01 Job		01 Job		01 Job	
1.4	Preparation and submission of a Final Management Letter(s)	01 Job		01 Job		01 Job	
1.5	Out of pocket expenses	01 job		01 job		01 job	
	<b>TOTAL (1)</b>						

Sr. No.	Description of Work	Measuring Unit expected to be conducted between January and May 2022	Unit Price (exclusive of GST) PKR	Measuring Unit expected to be conducted between January and May 2023	Unit Price (exclusive of GST) PKR	Measuring Unit expected to be conducted between January and May 2024	Unit Price (exclusive of GST) PKR
2	<b>Directorate of Malaria Control Programme (DoMC)</b>	Audit of financial expenditure for the period of <b>January</b> to December 2021		Audit of financial expenditure for the period of January to December 2022		Audit of financial expenditure for the period of January to December 2023	
2.1	Complete Audit, covering activities implemented by PR DoMC, Islamabad, including issue of PR Financial Statement and PR Management Letter	01 Job		01 Job		01 Job	
2.2	Complete Audit of Six (06) Sub-Recipients (SRs) (RBM-IVMP Peshawar, NRSP-Islamabad, FATA IVMP-Peshawar, MCP-Balochistan / Quetta, MCP-Sindh / Hyderabad) GPFS, covering activities implemented by SRs, including , with issue of each SR Financial Statement and each SR Management Letter	01 Job		01 Job		01 Job	
2.3	Preparation and submission of a Consolidated Financial statement (GPFS) of PR DoMC and all SRs	01 Job		01 Job		01 Job	
2.4	Preparation and submission of a Final Management Letter(s)	01 Job		01 Job		01 Job	
2.5	Out of pocket expenses	01 Job		01 Job		01 Job	
	<b>TOTAL (2)</b>						
	<b>GRAND TOTAL BID VALUE (exclusive of GST) PKR (1+2)</b>						
	<b>Bid Security @ 2% of total bid value</b>						

**The Price Schedule is authorised by:**

Signature: \_\_\_\_\_

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

Position: \_\_\_\_\_

Date: \_\_\_\_\_  
(DD/MM/YY)

Authorized for and on behalf of:

Company: \_\_\_\_\_

Stamp or seal:



### Form 3: Delivery Schedule

Subject of Procurement: \_\_\_\_\_

Procurement Reference Number: \_\_\_\_\_

Name of Bidder \_\_\_\_\_ :

(a) The bidder shall prepare and submit, together with the bid, a written commitment letter to commence the audit and issue financial statements of each Principal Recipient (PR); each of the Sub-Recipients (SRs) and a Consolidated Report within Ninety (90) days from the date of signing the contract. Further, in the same **written commitment letter**, the bidder should commit to issue the final management letter(s) within not more than thirty (30) days after submission of the Consolidated financial report.

(b) Both deadlines shall be applicable whether the bidder is selected to audit only one or both grants.

(c) Although the deliverable site is Islamabad Pakistan, the bidder shall be at liberty to plan **or** concurrently commence the audit at PR(s) and SR(s) in such a way as to meet the deadlines, or else liquidated damages as stipulated under Contract terms and conditions GCC 15 and SCC 7 of this bidding document shall be evoked.

Sr. No.	Description of Work	Measuring Unit expected to be conducted between January and May 2022	Milestones / Deadlines / timeline Chart Unit	Measuring Unit expected to be conducted between January and May 2023	Milestones / Deadlines / timeline Chart Unit	Measuring Unit expected to be conducted between January and May 2024	Milestones / Deadlines / timeline Chart Unit
1	<b>National TB Control Programme (NTP)</b>	Audit of financial expenditure for the period of <b>July</b> to December 2021		Audit of financial expenditure for the period of January to December 2022		Audit of financial expenditure for the period of January to December 2023	
1.1	Complete Audit, covering activities implemented by PR NTP, Islamabad, including issue of PR Financial Statement and PR Management Letter	01 Job		01 Job		01 Job	
1.2	Complete Audit of Nine (09) Sub-Recipients (SRs) (PTP-Punjab/Lahore, PTP-KPK/Peshawar, PTP-Balochistan/Quetta, PTP-Sindh/Hyderabad, ACD-Peshawar, ASD-Lahore) GPFS, covering activities implemented by SRs, including , with issue of each SR Financial Statement and each SR Management Letter	01 Job		01 Job		01 Job	
1.3	Preparation and submission of a Consolidated Financial statement (GPFS) of PR NTP and all SRs	01 Job		01 Job		01 Job	
1.4	Preparation and submission of a Final Management Letter(s)	01 Job		01 Job		01 Job	

Sr. No.	Description of Work	Measuring Unit expected to be conducted between January and May 2022	Milestones / Deadlines / timeline Chart Unit	Measuring Unit expected to be conducted between January and May 2023	Milestones / Deadlines / timeline Chart Unit	Measuring Unit expected to be conducted between January and May 2024	Milestones / Deadlines / timeline Chart Unit
2	<b>Directorate of Malaria Control Programme (DoMC)</b>	Audit of financial expenditure for the period of <b>January</b> to December 2021		Audit of financial expenditure for the period of January to December 2022		Audit of financial expenditure for the period of January to December 2023	

2.1	Complete Audit, covering activities implemented by PR DoMC, Islamabad, including issue of PR Financial Statement and PR Management Letter	01 Job		01 Job		01 Job	
2.2	Complete Audit of Six (06) Sub-Recipients (SRs) (RBM-IVMP Peshawar, NRSP-Islamabad, FATA IVMP-Peshawar, MCP-Balochistan / Quetta, MCP-Sindh / Hyderabad) GPFS, covering activities implemented by SRs, including , with issue of each SR Financial Statement and each SR Management Letter	01 Job		01 Job		01 Job	
2.3	Preparation and submission of a Consolidated Financial statement (GPFS) of PR DoMC and all SRs	01 Job		01 Job		01 Job	
2.4	Preparation and submission of a Final Management Letter(s)	01 Job		01 Job		01 Job	
2.5	Out of pocket expenses	01 Job		01 Job		01 Job	

**The Delivery Schedule is authorised by:**

Signature: \_\_\_\_\_

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

Position: \_\_\_\_\_

Date: \_\_\_\_\_

*(DD/MM/YY)*

Authorized for and on behalf of:

Company: \_\_\_\_\_

Stamp or seal:

#### Form 4. Contract Form

THIS AGREEMENT made the \_\_\_\_\_ day of \_\_\_\_\_ 2021 between Office of the Principal Recipient, National Tuberculosis Control Program, Common Management Unit, Blocks C,E & F, EPI Building, NIH Chak Shahzad, Islamabad (hereinafter called “the Purchaser”) of the one part and [name of chartered accountant firm] (hereinafter called “the service provider”) of the other part:

WHEREAS the Purchaser invited bids for certain Goods/Services and has accepted a bid by the chartered accountant firm for the provision of deliverable of those services in the sum of [contract price in words and figures] (hereinafter called “the Contract Price”.)

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

1. In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in the conditions of Contract referred to.
2. The following documents shall be deemed to form and be read and constructed as part of this agreement, viz.:
  - (a) The Bid Form and the Price Schedule submitted by the Bidder;
  - (b) The Scope of work;
  - (c) The Terms of Reference, Audit Methodology and detailed work plan, Audit Team Composition; Delivery schedule
  - (d) The General Conditions of Contract;
  - (e) The Special Conditions of Contract;
  - (f) The Purchaser’s Notification of Award.
3. In consideration of the payments to be made by the Purchaser to the Supplier / chartered accountant firms as hereinafter mentioned, the Supplier / chartered account firms hereby covenants with the Purchaser to provide the Goods /services and to remedy defects / corrections therein in conformity in all respects with the provisions of the Contract.
4. The supplier / chartered accountant firms shall deliver all goods / services at mentioned place of delivery in defined TORs, audit standards, commencement letter engagement letter, defined deliverables along with completion letter and invoice(s).
5. The Purchaser hereby covenants to pay the Supplier / chartered accountants firms in consideration of the provision of the goods / services the remedying of defects / corrections therein, the Contract Price or such other sum as may become payable under the provisions of the contract at the times and in the manner prescribed by the Contract.

IN WITNESS. whereof the parties hereto have caused this Agreement to be executed in accordance with their respective laws the day and year first above written.

Signed, sealed, delivered by \_\_\_\_\_ - \_\_\_\_\_ the for the Purchaser) Signed, sealed, delivered by \_\_\_\_\_ the for the Chartered Accountant Firms.

**Form 5: Form of Integrity Pact**

Contract No. \_\_\_\_\_

\_\_\_\_\_ Dated

\_\_\_\_\_ Contract Value: \_\_\_\_\_

\_\_\_\_\_

Contract Title: \_\_\_\_\_

..... **[name of chartered accountant firms]** 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 Pakistan (GoP) or any administrative subdivision or agency thereof or any other entity owned or controlled by GoP through any corrupt business practice.

Without limiting the generality of the foregoing, **[chartered accountant firms]** 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 the object of obtaining or inducing the procurement of a contract, right, interest, privilege or other obligation or benefit in whatsoever form from GoP, except that which has been expressly declared pursuant hereto.

**[chartered accountant firms]** 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 GoP and has not taken any action or will not take any action to circumvent the above declaration, representation or warranty.

**[chartered accountant firms]** 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 or procured as aforesaid shall, without prejudice to any other rights and remedies available to GoP under any law, contract or other instrument, be voidable at the option of GoP.

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

Name of Buyer: .....

Name of chartered accountant firms: .....

Signature: .....

Signature: .....

[Seal]

[Seal]

**Form 6: Form of Bid Security in form of a Bank Guarantee**

(Bank Guarantee)

Guarantee No. \_\_\_\_\_

Executed on \_\_\_\_\_

Letter by the Guarantor to the Employer

Name of Guarantor (Bank) with address: \_\_\_\_\_

\_\_\_\_\_

Name of Principal (Tenderer) with address: \_\_\_\_\_

\_\_\_\_\_

Penal Sum of Security (express in words and figures): \_\_\_\_\_

\_\_\_\_\_

Tender Reference No. \_\_\_\_\_ Date of Tender \_\_\_\_\_

KNOW ALL MEN BY THESE PRESENTS, that in pursuance of the terms of the Tender and at the request of the said Principal, we the Guarantor above-named are held and firmly bound unto the

\_\_\_\_\_, (hereinafter called The "Employer") in the sum stated above, for the payment of which sum well and truly to be made, we bind ourselves, our heirs, executors, administrators and successors, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH, that whereas the Principal has submitted the accompanying Tender numbered dated as above for \_\_\_\_\_ (Particulars of Tender) to the said Employer; and

WHEREAS, the Employer has required as a condition for considering said Tender that the Principal furnish a Tender Security in the above said sum to the Employer, conditioned as under:

- (1) That the Tender Security shall remain valid for a period of 30 days beyond the period of validity of the tender;
- (2) That in the event of;
  - (a) The Principal withdraws his Tender during the period of validity of Tender, or
  - (b) The Principal does not accept the correction of his Tender Price, pursuant to Instructions to Tenderers, or
  - (c) Failure of the successful tenderer to
    - (i) Furnish the required Performance Security, in accordance with the Instructions to Tenderers, or
    - (ii) Sign the proposed Contract Agreement, in accordance with Instructions to Tenderers, then the entire sum be paid immediately to the said Employer for delayed Completion and not as penalty for the successful tenderer's failure to perform.

NOW THEREFORE, if the successful tenderer shall, within the period specified there for, on the prescribed form presented to him for signature enter into a formal Contract with the said Employer in accordance with his Tender as accepted and furnish within thirty (30) days of his being requested to do so, a Performance Security with good and sufficient surety, as may be required, upon the form prescribed by the said Employer for the faithful performance and proper fulfillment of the said Contract or in the event of withdrawal of the said Tender within the time specified then this obligation shall be void and of no effect, but otherwise to remain in full force and effect.

PROVIDED THAT the Guarantor shall forthwith pay to the Employer the said sum stated above upon first written demand of the Employer without cavil or argument and without requiring the Employer to prove or to show grounds or reasons for such demand notice of which shall be sent by the Employer by registered post duly addressed to the Guarantor at its address given above.

PROVIDED ALSO THAT the Employer shall be the sole and final judge for deciding whether the Principal has duly performed his obligations to sign the Contract Agreement and to furnish the requisite Performance Security within the time stated above, or has defaulted in fulfilling said requirements and the Guarantor shall pay without objection the sum stated above upon first written demand from the Employer forthwith and without any reference to the Principal or any other person.

IN WITNESS WHEREOF, the above bounded Guarantor has executed the instrument under its seal on the date indicated above, the name and seal of the Guarantor being hereto affixed and these presents duly signed by its undersigned representative pursuant to authority of its governing body.

\_\_\_\_\_  
**Guarantor (Bank)**

Witness: 1

Signature\_\_\_\_\_

1\_\_\_\_\_2.

Name\_\_\_\_\_

\_\_\_\_\_3.

Title\_\_\_\_\_

Corporate Secretary (Seal)

2\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(Name, Title & Address)  
(Seal) (Seal)

\_\_\_\_\_  
Corporate Guarantor

**Form 7: Form of Performance Security in form of a Bank Guarantee**

(On Non Judicial Stamp Paper of the Government of Pakistan of appropriate value)

Guarantee No. \_\_\_\_\_

Date of Issue \_\_\_\_\_

Date of Expiry \_\_\_\_\_

Amount Secured \_\_\_\_\_

To:

National Coordinator, Office of the Principal Recipient, National Tuberculosis Control Program, Common Management Unit to Manage The Global Fund Grants on AIDS, TB & Malaria, Islamabad.

WHEREAS \_\_\_\_\_

“the Contractor”) has undertaken in pursuance of Contract to execute

\_\_\_\_\_ (hereinafter

called “the Contract”).

AND WHEREAS it has been stipulated in the said Contract that the Contractor shall furnish a Bank Guarantee by a recognized bank or Insurance Bond from an approved and duly recognized as AA rating insurance company for the sum specified therein as security for compliance with his obligations in accordance with the Contract.

NOW THEREFORE, we (the bank) \_\_\_\_\_ affirm that we are the Guarantor and responsible, on behalf of the Contractor/ **chartered accountant firms**, up to a total of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only) such sum being payable in the types and proportions of such currencies in which the Contract Price is payable, and we undertake to pay, upon first written demand and without cavil or argument, any sum or sums within the limits of Rs \_\_\_\_\_ (Rupees \_\_\_\_\_ only) as aforesaid without needing to prove or to show grounds or reasons for demand of the sum specified therein.

We hereby waive the necessity of demanding the said debt from the Contractor / **chartered accountant firms** before presenting us with the demand.

We further agree that no change or addition to or other modification of items/service of the contractor / **chartered accountant firms** or of the work to be performed there under or any of the Contract Documents which may be made between The Principal Recipient for The Global Fund Grant, National Tuberculosis Control Program, Islamabad and the Contractor shall in any way release us from any liability under this guarantee, and we hereby waive notice of any such change, addition or modification.

This guarantee shall remain valid and in full effect up to the date of issuance of Taking Over Certificate or Works i. e. up to \_\_\_\_\_.

We further agree to replace this guarantee with a fresh guarantee 60 days prior to the date of expiry of the guarantee being replaced, for an amount equivalent to 50% of the amount of Performance Security valid from

the date of issuance of Taking Over Certificate / completion of tasks up to eight four (84) calendar days after issuance of deliverables. If the guarantee is not replaced 30 days prior to the expiry of this guarantee, The Principal Recipient for The Global Fund Grant, National Tuberculosis Control Program Islamabad shall have the right to call for encashment without any rhyme or reason.

SIGNATURE AND SEAL OF THE GUARANTOR

Date \_\_\_\_\_



**Form 8: Undertaking**

I have read the terms and conditions thoroughly regarding “Tender dated \_\_\_\_\_, I hereby undertake to abide by these terms & conditions in letter and spirit.

Signature: \_\_\_\_\_

Name of Authorize Person: \_\_\_\_\_

Name of Firm & Full Address with Stamp:

\_\_\_\_\_

\_\_\_\_\_

Dated: \_\_\_\_\_

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## Part Three: Section. I

### General Conditions of Contract (GCC)

1. **Definitions**
  - 1.1 In this Contract, the following terms shall be interpreted as indicate:

“The Contract” means the agreement entered into between the Purchaser and the Supplier **chartered accountant firms**, as recorded in the Contract Form signed by the parties, including all attachments and appendices thereto and all documents incorporated by reference therein. “The Contract Price” means the price payable to the Supplier / **chartered accountant firms** under the Contract for the full and proper performance of its contractual obligations.

“The Goods” means all of the equipment, machinery, and/or other materials which the Supplier is required to supply to the Purchaser under the Contract.

“The Services” means those service or services ancillary to the supply/provide of the Goods/service, such as transportation and insurance, and any other incidental services, such as annual audits, installation, commissioning, provision of technical assistance, training, and other such obligations of the Supplier / **chartered accountant firms** covered under the Contract.

“GCC” means the General Conditions of Contract. “SCC” means the Special Conditions of Contract. “The Purchaser” means Office of the Principal Recipient-The Global Fund Grant-National Tuberculosis Control Program-CMU-Islamabad of Islamabad.

“The Supplier/ **chartered accountant firms**” means the individual or firm supplying the Goods / Services under this Contract.

“Day” means calendar day.
2. **Application**
  - 2.1 These General Conditions shall apply to the extent that they are not superseded by provisions of other parts of the Contract.
3. **Standards**
  - 3.1 The Goods / services supplied / provided under this Contract shall conform to the standards mentioned in the Technical Specifications, and, when no applicable standard is mentioned, to the authoritative standards appropriate to the defined standards of audits. Such standards shall be the latest issued by the concerned institution.
4. **Inspections and Tests**
  - 4.1 The inspections and tests may be conducted on the premises of the Supplier / chartered accountant firms or its subcontractor(s), at point of delivery, and/or at the Goods’/service final destination. If conducted on the premises of the Supplier / chartered accountant firms or its subcontractor(s), all reasonable facilities and assistance, including access to allied documentary evidence and production data,

shall be furnished to the inspectors at no charge to the Purchaser.

- 4.2 Should any inspected or tested Goods/services fail to conform to the Specifications, the Purchaser may reject the Goods/services, and the Supplier/ chartered accountant firms shall either replace the rejected Goods / services or make alterations / correction necessary to meet specification requirements free of cost to the Purchaser.
- 4.3 The Purchaser's right to inspect, test and, where necessary, reject the Goods / services after the Goods' / service arrival /delivered in shape of deliverable at the Purchaser's delivery point shall in no way be limited or waived by reason of the Goods/services.
- having previously been inspected, tested, and passed by the Purchaser or its representative prior to the Goods' / service deliverable shipment from the factory/warehouse/ chartered accountant firms.
- 4.4 Nothing in GCC Clause 4 shall in any way release the Supplier / chartered accountant firms from any warranty or other obligations under this Contract.

**5. Packing / Deliverable**

- 5.1 The Supplier / chartered accountant firms shall provide such packing/printed of the Goods / services as is required to prevent their damage or deterioration during transit to their final destination, as indicated in the Contract. The packing/printed shall be sufficient to withstand, without limitation, rough handling during transit and exposure to extreme temperatures, salt and precipitation during transit, and open storage. Packing / printed case size and weights shall take into consideration, where appropriate, the remoteness of the Goods' / service final destination and the absence of heavy handling facilities at all points in transit.
- 5.2 The packing/deliverable, marking, and documentation within and outside the packages shall comply strictly with such special requirements as shall be expressly provided for in the Contract, including additional requirements, if any, specified in SCC, and in any subsequent instructions ordered by the Purchaser.

**6. Delivery and Documents**

- 6.1 Delivery of the Goods /services shall be made by the Supplier / chartered accountant firms in accordance with the terms specified in the Schedule or Requirements.

**7. Transportation**

- 7.1 The Supplier / chartered accountant firms is required under the Contact to transport the Goods / service to a specified place of destination Head Office, of PR and SRs.

**8. Warranty**

- 8.1 The Supplier / chartered accountant firms warrants that the Goods / service supplied / delivered under the Contract are new, unused, of the most recent or current models, and that they incorporate all recent improvements in design and materials unless provided otherwise / latest audit standards in the Contract. The Supplier / chartered accountant firms further warrants that all Goods / service supplied / delivered under this Contract shall have no defect, arising from design, materials, or workmanship (except when the design and/or material is required by the Purchaser's specifications) or from any act or omission or the Supplier/ chartered accountant firms, that may develop under normal use

of the supplied / delivered Goods / services in the conditions prevailing in the country of final destination.

8.2 The earnest money submitted by the supplier / chartered accountant firms shall be retained during the warranty period as mentioned in technical specification and will be released after expiry of warranty period.

**9. Payment**

9.1 The method and conditions of payment to be made to the Supplier / chartered accountant firms under this Contract shall be specified in SCC.

9.2 The Supplier's / chartered accountant firms request(s) for payment shall be made to the Purchaser in writing, accompanied by a sales tax invoice describing, as appropriate, the Goods /services delivered and Services performed and upon fulfillment of other obligations stipulated in the Contract.

9.3 Payments shall be made promptly by the Purchaser, but in no case later than forty five (45) days after submission of an invoice or claim by the Supplier / chartered accountant firms.

9.4 The currency of payment is Pakistan Rupees.

**10. Prices**

10.1 Prices charged by the Supplier / chartered accountant firms for Goods delivered and Services performed under the Contract shall not vary from the prices quoted by the Supplier / chartered accountant firms in its bid, with the exception of any price adjustments authorized in SCC or on the Purchaser's request for bid validity extension, as the case may be.

**11. Change Orders**

11.1 The Purchaser may at any time, by a written order given to the Supplier / chartered accountant firms pursuant to GCC Clause 21, make changes within the general scope of the Contract.

11.2 If any such change causes an increase or decrease in the cost of, or the time required for, the Supplier's / chartered accountant firms performance of any provisions under the Contract, and equitable adjustment shall be made in the Contract Price or delivery schedule, or both, and the Contract shall accordingly be amended. Any claims by the Supplier / chartered accountant firms for adjustment under this clause must be asserted within fifteen (15) days from the date of the Supplier's / chartered accountant firms receipt of the Purchaser's change order.

**12. Contract Amendments**

12.1 No variation in or modification of the terms of the Contract shall be made except by written amendment signed by the parties.

**13. Assignment**

13.1 The Supplier / chartered accountant firms shall not assign, in whole or in part, its obligations to perform under this Contract.

- 14. Delays in the Supplier's Performance**
- 14.1 Delivery of the Goods and performance of Services shall be made by Supplier / chartered accountant firms in accordance with the time schedule prescribed by Purchaser in the Schedule of Requirements.
- 14.2 If at any time during performance of the Contract, the Supplier / chartered accountant firms or its Subcontractor(s) should encounter conditions impeding timely delivery of the Goods and performance of services, the supplier / chartered accountant firms shall promptly notify the Purchaser in writing of the fact of the delay, its likely duration and its cause (s).
- 14.3 Except as provided under GCC Clause 17, a delay by the Supplier / chartered accountant firms in the performance of its delivery obligations shall render the Supplier / chartered accountant firms liable to the imposition of liquidated damages pursuant to GCC Clause 15, unless an extension of time is agreed upon pursuant to GCC Clause 14.2 without the application of liquidated damages.
- 15. Liquidated Damages**
- 15.1 Subject to GCC Clause 17, if the supplier fails to deliver any or all of the Goods or to perform the Services within the period(s) specified in the Contract, the Purchaser shall, without prejudice to its other remedies under the Contract, deduct from the Contract Price, as liquidated damages, a sum equivalent to the percentage specified in SCC of the delivered price of the delayed Goods or Un-performed Services -. If not delivered / provided within the specified period, penalty @1% per week or any part thereof up to initial maximum delay of 5 weeks; then 2% per each subsequent week of delay, thereafter, procuring agency may terminate order after total "10" weeks of delay and procure order on account of supplier.
- 16. Termination for Default**
- 16.1 The Purchaser, without prejudice to any other remedy for breach of Contract, by written notice of default sent to the Supplier/ chartered accountant firms, may terminate this Contract in whole or in part:
- If the Supplier/ chartered accountant firms fails to deliver / provide any or all of the Goods / services within the period(s) specified in the Contract, or within any extension thereof granted by the Purchaser pursuant to GCC Clause 14.2; or
- If the Supplier / chartered accountant firms fails to perform any other obligation(s) under the Contract.
- If the Supplier/ chartered accountant firms, in the judgment of the Purchaser has engaged in corrupt and fraudulent practices in competing for or in executing the Contract.
- For the purpose of this clause:
- "corrupt and fraudulent practices" includes the offering, giving, receiving, or soliciting of anything of value to influence the action of a public official or the supplier or contractor in the procurement process or in contract execution to the detriment of the procuring agencies; or misrepresentation of facts in order to influence a procurement process or the execution of a contract, collusive practices among bidders (prior to or after bid submission) designed to establish bid prices at artificial, non- competitive levels and to deprive the procuring agencies of the benefits of free and open competition and any request for, or

solicitation of anything of value by any public official in the course of the exercise of his duty.

- 16.2 In the event the Purchaser terminates the Contract in whole or in part, pursuant to GCC Clause 16.1, the Purchaser may procure, upon such terms and in such manner as it deems appropriate, Goods or Services similar to those undelivered, and the Supplier/ chartered accountant firms shall be liable to the Purchaser for any excess costs for such similar Goods or Services. However, the Supplier / chartered accountant firms shall continue performance of the Contract to the extent not terminated.
- 17 **Force Majeure**
- 17.1 For purposes of this clause, “Force Majeure” means an event beyond the control of the Supplier / chartered accountant firms and not involving the Supplier’s / chartered accountant firm’s fault or negligence and not foreseeable. Such events may include, but are not restricted to, acts of the Purchaser in its sovereign capacity, wars or revolutions, fires, floods, epidemics, quarantine restrictions, and freight embargoes.
- 17.3 If a Force Majeure situation arises, the Supplier / chartered accountant firms shall promptly notify the Purchaser in writing of such condition and the cause thereof. Unless otherwise directed by the Purchaser in writing, the Supplier / chartered accountant firms shall continue to perform its obligations under the Contract as far as is reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event.
18. **Resolution of Disputes**
- 18.1 The Purchaser and the Supplier / chartered accountant firms shall make every effort to resolve amicably by direct informal negotiation any disagreement or dispute arising between them under or in connection with the Contract.
- 18.2 If, after thirty (30) days from the commencement of such informal negotiations, the Purchaser and the Supplier / chartered accountant firms have been unable to resolve amicably a Contract dispute, either party may require that the dispute be referred for resolution to the formal mechanisms specified in SCC. These mechanisms may include, but are not restricted to, conciliation mediated by a third party, adjudication in an agreed manner and/or arbitration.
19. **Governing Language**
- 19.1 The Contract shall be written in the language specified in SCC. Subject to GCC Clause 20, the version of the Contract written in the specified language shall govern its interpretation. All correspondence and other documents pertaining to the Contract which are exchanged by the parties shall be written in the same language.
20. **Applicable Law**
- 20.1 The Contract shall be interpreted in accordance with PPRA Ordinance 2002, Public Procurement Rules 2004 and other laws of Islamic Republic of Pakistan. If there is any discrepancy between the laws and these bidding documents, the provisions of the laws and rules will prevail.
21. **Notices**
- 21.1 Any notice given by one party to the other pursuant to this Contract shall be sent to the other party in writing or by cable, telex, or facsimile and confirmed in writing to the other party’s address specified in SCC.

21.2 A notice shall be effective when delivered or on the notice's effective date, whichever is later.

22 **Taxes and Duties**

22.1 Supplier / chartered accountant firms shall be entirely responsible for all taxes, duties, license fees, etc., incurred until delivery of the contracted Goods / services to the Purchaser.

## Part Three: Section II.

### Special Conditions of Contract (SCC)

The following Special Conditions of Contract shall supplement the General Conditions of Contract. Whenever there is a conflict, the provision herein shall prevail over those in the General Conditions of Contract. The Corresponding clause number of the GCC is indicated in parentheses.

#### 1. Inspection and Tests (GCC Clause 4)

**GCC 4.1 Inspection and test prior to supply of Goods and at final acceptance are as follows:**

The Purchaser or its representative shall have the right to inspect and review the deliverables at PR and/or SR level to confirm their conformity to the Contract specifications at no extra cost to the Purchaser. The audit firm shall not be liable for the purchaser's delays in finalizing the purchaser's internal review and approval processes.

#### 2. Packing (GCC Clause 5)

**GCC 5.2 Packing & accessories:** All deliverables shall be submitted in both bound manual copies and soft copies on unreturnable portable Flash Disks, sealed in protective envelopes at the PR and all SR offices.

#### 3. Payment (GCC Clause 9)

**GCC 9.1 & 9.3** – The method and conditions of payment to be made to the Supplier /chartered accountant firms under this Contract shall be as follows:

Payment for services supplied: Payment shall be made in Pakistani Rupees in the following manner, within Sixty (60) days from the review and approval of the deliverable by the Purchaser. The payment schedule below is applicable to the price quoted for a specific audit period to be audited by the firm and not applicable to the entire bid price of quoted for the grant period of 2021 to 2023.

- i. Payment of 20% of the **audit period's** quoted price upon signing of the contract;
- ii. Payment of 20% of the **audit period's** quoted price upon submission and approval of the PR Final Financial statement and draft Management Letter;
- iii. Payment of 20% of the **audit period's** quoted price upon submission of approval of all SRs Final Financial Statements and draft SRs Management Letters;
- iv. Payment of 10% of the **audit period's** quoted price upon submission and approval of PR and SRs Consolidated Financial Statement
- v. Payment 30% of the **audit period's** quoted price upon submission and approval of Final Management Letters

#### 6. Price (GCC Clause 10)

**GCC 10.1 Price shall be:** Fixed.

#### 7. Liquidated Damages (GCC Clause 15)

**GCC 15.1** Applicable rate: **1% of the audit period's quoted price per week of delayed deliverable for the first four (04) weeks, followed with 2% of the audit period's quoted price per each subsequent week up to a maximum of eight (08) weeks, beyond which the contract shall be cancelled and bid performance guarantee forfeited to the program accounts. Further, the firm 8 will be Black Listed from participating in all Global Fund funded programmes in Pakistan and the same notified to PPRA.**

#### 8. Resolution of Disputes (GCC Clause 18)

**GCC 18.2** The dispute resolution mechanism to be applied pursuant to **GCC Clause 18.2** shall be as follows:

In the case of a dispute between the Purchaser and the Supplier / chartered accountant firms, the dispute shall be referred to arbitration in accordance with the laws of the Islamic Republic of Pakistan.

#### 9. Governing Language (GCC Clause 19)

**GCC 19.1** –The Governing Language shall be: English.



Supplier's address for notice purpose:

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