



**Government of Khyber Pakhtunkhwa
Finance Department**

REQUEST FOR PROPOSAL (RFP)

FOR

HIRING OF SERVICES OF

CHARTERED ACCOUNTANT FIRM

**FOR CONDUCTING OF FORENSIC AUDIT OF DEPOSITS UNDER
HEAD G-10113 FOR THE FINANCIAL YEAR
July, 2013 TO JUNE, 2024**

<i>Procurement Ref: No.</i>	01/FD/Proc/2025-26
<i>Last Date/Time for Submission of Bid</i>	01.09.2025 / 11:00 AM
<i>Date/time of bid opening</i>	01.09.2025 / 11:30 AM
<i>Venue</i>	<i>Office of the Special Secretary (A&R), Finance Department, Khyber Pakhtunkhwa 091-9210673</i>

Note: The prospective bidder is expected to examine the Bidding Documents carefully, including all Instructions, Terms & Conditions etc. Failure to furnish all information required under the Bidding documents or submission of a Bid not substantially responsive to the Bidding Documents in every aspect would result in the rejection of the Bid.

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Section 1. Instructions to Firm

Instructions to Firm

Definitions

- a) "Procuring Entity (PE)" means the department with which the selected Firm signs the Contract for the Services.
- b) "Firm" means a professional who can study, design, organize, evaluate and manage projects or assess, evaluate and provide specialist advice or give technical assistance for making or drafting policies, institutional reforms and includes private entities, consulting firms, legal advisors, engineering firms, construction managers, management firms, procurement agents, inspection agents, auditors, international and multinational organizations, investment and merchant banks, universities, research institutions, government agencies, nongovernmental organizations, and individuals
- c) "Contract" means an agreement enforceable by law and includes General and Special Conditions of the contract.
- d) "Data Sheet" means such Part of the Instructions to Firms that is used to reflect pacific assignment conditions.
- e) "Day" means calendar day including holiday.
- f) "Government" means the Government of Khyber Pakhtunkhwa.
- g) "Instructions to Firms" (Section 1 of the RFP) means the document which provides shortlisted Firms with all information needed to prepare their Proposals.
- h) "LOI" (Section 1 of the RFP) means the Letter of Invitation sent by the procuring Entity to the Consultant.
- i) "Proposal" means the Technical Proposal and the Financial Proposal.
- j) "RFP" means the Request for Proposal prepared by the PE for the selection of Firm.
- k) "Sub-Firm" means any Person or entity to whom the Firm subcontracts any Part of the Services.
- l) "Terms of Reference" (TOR) means the document included in the RFP as Section 5 which explains the objectives, scope of work, activities, tasks to be Performed, respective responsibilities of the PE and the Firm, and exacted results and deliverables of the assignment.

INFORMATION TO FIRMS

2. Introduction

- 2.1 The PE named in the Data Sheet will select a firm (the Firm) from those listed in the Letter of Invitation, in accordance with the method of selection specified in the Data Sheet.
- 2.2 The eligible Firms are invited to submit a Technical Proposal and Financial Proposal, as specified in the Bid Data Sheet. The Proposal will be the basis for contract negotiations and ultimately for a signed Contract with the selected Firm.
- 2.3 Firms should familiarize themselves with rules / conditions and take them into account while preparing their Proposals. Firms are encouraged to attend a pre-proposal conference if one is specified in the Data Sheet. Attending the pre-proposal conference is, however optional. Firms may liaise with PE's representative named in the Data Sheet for gaining better insight into the assignment.
- 2.4 Firms shall bear all costs associated with the preparation and submission of their proposals and contract negotiation. The PE reserves the right to annul the selection process at any time prior to Contract award, without thereby incurring any liability to the Firms.
- 2.5 PE may provide facilities and inputs as specified in Data Sheet.

3. Conflict of Interest

- 3.1 Firm are required to provide professional, objective, and impartial advice and holding the PE interest Paramount. They shall strictly avoid conflict with other assignments or their own corporate interest. Firms have an obligation to disclose any situation of actual or potential conflict that impacts their capacity to serve the best interest of the PE, or that may reasonably be perceived as having such effect. Failure to disclose said situations may lead to the disqualification of the Firm or the termination of its Contract.
- 3.2 Without limitation on the generality of the foregoing, Firm, and any of their affiliates, shall be considered to have a conflict of interest and shall not be recruited, under any of the circumstances set forth below:
 - (i) A Firm that has been engaged by the PE to provide goods, works or services other than Consulting services for a project, any of its affiliates, shall be disqualified from providing consulting services related to those goods, works or services. Conversely, a firm hired to provide consulting services for the preparation or implementation of a project, any of its affiliates, shall be disqualified from subsequently providing goods or works or services other than consulting services resulting from or directly related to the firm's consulting services for such preparation or implementation.
 - (ii) A Firm (including its Personnel and Sub Firms) or any of its affiliates shall not be hired for any assignment that, by its nature, may be in conflict with another assignment of the

Firm to be executed for the same or for another PE.

- (iii) A Firm (including its Personnel and Sub Firms) that has a business or family relationship with a member of the PE's staff who is directly or indirectly involved in any Part of (i) the preparation of the Terms of Reference of the assignment, (ii) the selection process for such assignment, or (iii) supervisions of the Contract, may not be awarded a Contract, unless the conflict stemming from this relationship has been resolved

3.3 Government officials and civil servants may be hired as Firms only if :

- (i) They are on leave of absence without Pay;
- (ii) They are not being hired by the Entity they were working for, six months prior to going on leave; and
- (iii) Their employment would not give rise to any conflict of interest.

4. Fraud and Corruption 4.1

It is Government's policy that Firms under the contract(s), observe the highest standard of ethics during the procurement and execution of such contracts. In pursuit of this policy, the PE follows the instructions contained in Khyber Pakhtunkhwa Public procurement Rules 2014 which defines :

"Corrupt and fraudulent practices" includes the offering, giving, receiving, or soliciting, directly or indirectly of anything of value to influence the act of another Party for wrongful gain or any act or omission, including is representation, that knowingly or recklessly misleads or attempt mislead a Party to obtain a financial or other benefit or to avoid an obligation

Under Rule 44 of KPPR 2014, "The PE can inter-alia blacklist bidders found to be indulging in corrupt or fraudulent practices.

Such barring action shall be duly publicized and communicated to the KPPRA. Provided that any supplier or contractor who is to be blacklisted shall be accorded adequate opportunity of being heard".

5. Integrity Pact

5.1 Pursuant to section 16(2)(3) of KPPRA Act 2012 Firm undertakes to sign an Integrity Pact in accordance with prescribed format attached hereto for all the procurements estimated to exceed Rs. 2.5 million.

6. Eligible Firms

6.1 All Firms are required to meet the following minimum\ qualification criteria to participate:

- (i) has the legal capacity to enter into the contract;
- (ii) has the prescribed technical proficiency
- (iii) is neither insolvent nor bankrupt
is not in the process of winding up nor his/her properties are under the control of receiver nor his/her business activities have been suspended nor legal proceedings for any of the foregoing are imminent or have been initiated
- (iv) against him/her; and
has fulfilled all obligation under law for the time being in force

7. Eligibility of sub-Firm/Firm	7.1	The procedure is same as for main Firm/firm in the instant matter
8. Only One Proposal	8.1	Firms shall only submit one proposal. If a Firm submits or participates in more than one proposal, such proposals shall be disqualified. Participation of the same Sub Firm or Firm, including individual experts, to more than one proposal is not allowed.
9. Proposal Validity	9.1	The Data Sheet indicates Proposals validity. During this Period, Firms shall maintain the availability of Professional staff nominated in the Proposal. The PE will make its best effort to complete negotiations within this period. Should the need arise; however, the PE may request Firms to extend the validity period of their proposals. Firms who agree to such extension shall confirm that they maintain the availability of the Professional staff nominated in the Proposal, or in their confirmation of extension of validity of the Proposal. Firms may submit new staff in replacement, who would be considered in the final evaluation for contract award. Firms who do not agree have the right to refuse to extend the validity of their Proposals.
10. Clarification and Amendment in RFP	10.1	Firms may request for a clarification of contents of the bidding document in writing, and PE shall respond to such queries in writing within three calendar days, provided they are received at least eight calendar days prior to the date of opening of proposal. The PE shall communicate such response to all parties who have obtained RFP document without identifying the source of inquiry. Should the PE deem it necessary to amend the RFP as a result of a clarification, it shall do so.
	10.2	The PE may amend the RFP five days before the closing date by issuing an addendum/ corrigendum in writing. The addendum shall be sent to all Firms and will be binding on them. Firms shall acknowledge receipt of all amendments. To give Firms reasonable time in which to take an amendment into account in their Proposals the PE may, if the amendment is substantial, extend the deadline for the submission of Proposals.
11. Preparation of Proposals	11.1	In preparing their Proposal, Firms are exacted to examine in detail the documents comprising the RFP. Material deficiencies (deviation from scope, experience and qualification of Personnel) in providing the information requested may result in rejection of a Proposal.
	11.2	The estimate number of professional staff months or the budget required for executing the assignment should be shown in the data sheet, but not both. However, proposal shall be based on the professional staff month or budget estimated by the Firm.
12. Language	12.1	The Proposal as well as all related correspondence exchanged by the Firms and the PE shall be written in English. However, it is desirable that the firm's Personnel have a working knowledge of the national and regional languages of Islamic Republic of Pakistan.

13. Technical Proposal Format and Content

- 13.1 While preparing the Technical Proposal, Firms must give Particular attention to the following:
- (i) If a firm considers that it does not have all the expertise for the assignment, it may obtain a full range of expertise by associating with individual Firm(s) and/or other firms or entities in a joint venture or sub-Consultancy/Firm, as appropriate. The international Firms are encouraged to seek the participation of local firms by entering into a joint venture with, or subcontracting part of the assignment to, national firm.
 - (ii) For assignments on a staff-time basis, the estimated number of professional staff-months is given in the Data Sheet. The proposal shall, however, be based on the number of professional staff-months estimated by the firm. For fixed-budget-based assignments, the available budget is given in the Data Sheet, and the Financial Proposal shall not exceed this budget.
 - (iii) It is desirable that the majority of the key professional staff proposed be Permanent employees of the firm or have an extended and stable working relationship with it.
 - (iv) Proposed professional staff must, at a minimum, have the experience indicated in the Data Sheet, preferably working under similar geographical condition.
 - (v) Alternative professional staff shall not be proposed, and only one curriculum vitae (CV) shall submitted for each position (Section 3, form tech – 6).
- 13.2 The Technical Proposal shall provide the following information using the attached Standard Forms (Section 3, Form Tech – 1):
- (i) A brief description of the firm organization and an outline of recent experience on assignments (Section 3 Form Tech 2A & B) of a similar nature. For each assignment, the outline should indicate, *inter alia*, the profiles of the staff, duration of the assignment, contract amount, and firm's involvement.
 - (ii) Any comments or suggestions on the Terms of Reference and on the data, a list of services, and facilities to be provided by the PE (Section 3 Form Tech 3A & B).
 - (iii) The list of the proposed staff team by specialty, the tasks that would be assigned to each staff team member, and their timing (Section 3 Form Tech – 5).
 - (iv) CVs recently signed by the proposed professional staff and the authorized representative submitting the proposal (Section 3 Form Tech – 6). Key information should include number of years working for the firm and degree of responsibility held in various assignments during the last 10 (PE may give number of years as Per their requirement) years.
 - (v) Estimates of the total staff input (professional and support staff; staff time) needed to carry out the assignment, supported by bar chart diagrams showing the time proposed for each professional staff team member (Section

- 3 Form Tech – 7)
- (vi) A detailed description of the proposed methodology, work plan for performing the assignment, staffing, and monitoring of training, if the Data Sheet pacifies training as a major component of the assignment (Section 3 Form Tech – 4).
 - (vii) Any additional information requested in the Data Sheet
- 13.3 The Technical Proposal shall not include any financial information.
- 14. Financial Proposals** 14.1 The Financial Proposal shall be prepared using the attached Standard Forms (Section 4). It shall list all costs associated with the assignment, including (a) remuneration for staff (in the field and at the Firms' office), and (b) reimbursable expenses indicated in the Data Sheet (if applicable). Alternatively, Firm may provide their own list of cost. If appropriate, these costs should be broken down by activity. All activities and items described in the Technical Proposal must be priced separately; activities and items described in the Technical Proposal but not priced, shall be assumed to be included in the prices of other activities or items.
- 15 Taxes** 15.1 The Firm will be subject to all admissible taxes including stamp duty and service charges (if any) at a rate prevailing on the date of contract agreement unless exempted by relevant tax authority.
- 16. Submission, Receipt, and Opening of Proposals** 16.1 Proposal shall contain no interlineations or overwriting. Submission letters for both Technical and Financial Proposals should respectively be in the format of TECH-1 of Section 3, and FIN-1 of Section 4. All Pages of the original Technical and Financial Proposals will be initialed by an authorized representative of the Firms (Individual Firm). The authorization shall be in the form of a written power of attorney accompanying the Proposal.
- 16.2 All required copies of the Technical Proposal are to be made from the original. If there are discrepancies between the original and the copies of the Technical Proposal, the original governs.
- 16.3 The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked "Technical Proposal" Similarly, the original Financial Proposal shall be placed in a sealed envelope clearly marked "Financial Proposal" followed by name of the assignment, and with a warning "Do Not Open with Technical Proposal".
- 16.4 The Proposals must be sent to the address indicated in the Data Sheet and received by the PE no later than the time and the date indicated in the Data Sheet, or any extension to this date. Any proposal received by the PE after the deadline for submission shall be returned unopened. In order to avoid any delay arising from the postal or PE's internal dispatch workings, Firms should ensure that proposals to be sent through couriers should reach a day

- before the deadline for submission.
- 17. Proposal Evaluation** 17.1 From the time the Proposals are opened to the time the Contract is awarded, the Firms should not contact the PE on any matter related to its Technical and/or Financial Proposal. Any effort by Firms to influence the PE in the examination, evaluation, ranking of Proposals, and recommendation for award of Contract may result in the rejection of the Firms' Proposal.
- 17.2 Evaluators of Technical Proposals shall have no access to the Financial Proposals until the technical evaluation is concluded.
- 18. Evaluation of Technical Proposals** 18.1 The evaluation committee shall evaluate the Technical Proposals on the basis of their responsiveness to the Terms of Reference, applying the evaluation criteria, sub - criteria, and point system specified in the Section. Each responsive Proposal will be given a technical score. A Proposal shall be rejected at this stage if it fails to achieve the minimum technical score indicated in the Data Sheet.
- 18.2 After the technical evaluation is completed, the PE shall notify in writing Firms that have secured the maximum marks, the date, time and location, allowing a reasonable time, for opening the Financial Proposals. Firms' attendance at the opening of Financial Proposals is optional financial proposals of those firms who failed to secure minimum qualifying marks shall be returned unopened.
- 19. Evaluation of Financial Proposals** 19.1 Financial Proposals of the highest scorer shall be opened.
- 19.2 The Evaluation Committee will correct any computational errors. When correcting computational errors, in case of discrepancy between a Partial amount and the total amount, or between word and figures the formers will prevail. In addition to the above corrections, activities and items described in the Technical Proposal but not priced, shall be assumed to be included in the prices of other activities or items.
- 20. Negotiation** 20.1 Negotiations will be held at the date and address indicated in the Data Sheet. The invited Firm will, as a pre-requisite for attendance at the negotiations, confirm availability of all Professional staff. Failure in satisfying such requirements may result in the PE proceeding to negotiate with the next ranked Firm. Representatives conducting negotiations on behalf of the Firm must have written authority to negotiate and conclude a Contract.
- 21. Technical negotiations** 21.1 Technical Negotiations will include a discussion of the Technical Proposal, the proposed technical approach and methodology, work plan, organization and staffing, and any suggestions made by the Firm to improve the Terms of Reference. The PE and the Firms will finalize the Terms of

	Reference, staffing schedule, work schedule, logistics, and reporting. These documents will then be incorporated in the Contract as "Description of Services". Minutes of negotiations, which will be signed by the PE and the Firm, will become Part of Contract Agreement.
22. Financial negotiations	22.1 If applicable, it is the responsibility of the Firm, before starting financial negotiations, to contact the local tax authorities to determine the tax amount to be paid by the Firm under the Contract. The financial negotiations will include a clarification (if any) of the firm's tax liability, and the manner in which it will be reflected in the Contract; and will reflect the agreed technical modifications in the cost of the services. Firms will provide the PE with the information on remuneration rates described in the Appendix attached to Section 4 (i.e. Financial Proposal - Standard Forms of this RFP.
23. Availability of Professional staff / experts	23.1 Having selected the Firm on the basis of, among other things, an evaluation of proposed Professional staff, the PE expects to negotiate a Contract on the basis of the Professional staff named in the Proposal. Before contract negotiations, the PE will require assurances that the Professional staff will be actually available. The PE will not consider substitutions during contract negotiations unless both Parties agree that undue delay in the selection process makes such substitution unavoidable or for reasons such as death or medical incapacity. If this is not the case and if it is established that Professional staff were offered in the proposal without confirming their availability, the Firm may be disqualified. Any proposed substitute shall have equivalent or better qualifications and experience than the original candidate and be submitted by the Firm within the period of time specified in the letter of invitation to negotiate
24. Award of Contract	24.1 After completing negotiations, the PE shall award the Contract to the selected Firm within fifteen days after letter of acceptance or award has been issued. PE shall publish on the website of the Authority and on its own website, if such a website exists, the result of the bidding process, identifying the bid through procuring identifying number, if any and the following information, evaluation report, form of contract and letter of award, bill of quantity or schedule of requirement, as the case may be. However, the PE shall announce the final results of a bid evaluation giving justifications for acceptance or rejection of bids at least ten days prior to the award of a contract and place the same on its and authority website. 24.2 After publishing of award of contract Firm required to submit a Performance security at the rate indicated in date sheet. 24.3 The Firm is expected to commence the assignment on the date and at the location specified in the Data Sheet.
25. Confidentiality	25.1 Information relating to evaluation of Proposals and

recommendations concerning awards shall not be disclosed to the Firms who submitted the Proposals or to other Persons not officially concerned with the process, until the publication of the award of Contract. The undue use by any Firm of confidential information related to the process may result in the rejection of its Proposal

SECTION 2: INFORMATION TO FIRMS - DATA SHEET

A. DATA SHEET

1.1	<ul style="list-style-type: none"> Name of the Assignment is: Conducting of Forensic Audit of deposits under Head G-10113 for the financial years July, 2013 to June, 2024 The Procuring Entity official (s): Special Secretary (A&R), Finance Department Address: Government of Khyber Pakhtunkhwa, Finance Department, Civil Secretariat, Peshawar.
1.2	<p>The method of selection is: Quality Based Selection (QBS)</p> <p>The Edition of the Guidelines is: Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014</p>
1.6	Expected date for commencement of consulting services: <i>[22nd September, 2025]</i> .
2.2	<p>Financial Proposal to be submitted together with Technical Proposal: <u>YES</u></p> <p>All interested eligible bidders are requested to submit Technical & Financial proposals separately in single sealed envelope. Both envelopes shall be marked as "Technical Proposal" and "Financial Proposal".</p>
2.5	<p>The PE will provide the following inputs and facilities:</p> <ul style="list-style-type: none"> Office Space (If needed) Relevant record required by the Firm
5.1	Firm undertakes to sign Integrity Pact for the procurement estimated to exceed Pak Rs.2.5 million.
9.1	Bids / Proposals validity period will be 90 days
10.1	<p>Clarifications may be requested not later than one (1) day before the submission date. The address for requesting clarifications is: Office of Special Secretary (A&R) Finance Department, Civil Secretariat Peshawar</p> <p>E-mail: <u>soafd@gmail.com</u></p>
11.2	The firm shall provide/deploy the staff required for the assignment within three (3) days of signing of contract with successful bidder.
12	The Proposal as well as all related correspondence exchanged by the Firms and the PE shall be written in English. However, it is desirable that the firm's Personnel have a working knowledge of the national and regional languages of Islamic Republic of Pakistan.
14.1	The quoted price should be inclusive of all direct and indirect cost with all applicable taxes i.e. FBR & KPRA
15.1	Amounts Payable by the PE to the Firm under the contract to be subject to local taxation, stamp duty and service charges, if applicable: <u>Yes.</u>
16.3	Firm must submit the original (1) Technical Proposal, and the original (2) Financial Proposal.
16.4	<p>The Proposal submission address is: Office of Special Secretary (A&R) Finance Department, Civil Secretariat Peshawar</p> <p>Submission Deadline</p> <p>Proposals must be submitted on or before <u>01/09/2025</u> at 1100 hours</p>

	No bid in any case shall be accepted after the deadline.
18.1	Technical proposals will be evaluated as per the attached TOR (Section 5B)
20.1	Expected date for contract negotiations: 12 Days after the opening of Financial Proposal at above mentioned address.
24.2	Submission of Performance Security @ 5% in the shape of bank guarantee

SECTION 3: Technical Proposal - Standard Forms

FORM TECH-1. TECHNICAL PROPOSAL SUBMISSION FORM

Date: _____

To: *Special* Secretary (A&R) to the Government of Khyber Pakhtunkhwa Finance Department,

Dear Sir:

We, the undersigned, offer to provide the services of Conducting of Forensic Audit of deposits under Head G-10113 for the financial years July, 2013 to June, 2024 in accordance with your Request for Proposal dated _____ and our Proposal. We are hereby submitting our Proposal, which includes this Technical Proposal and a Financial Proposal sealed under a separate envelope.

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

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

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

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

Yours sincerely,

Authorized Signature [In *full and initials*] '. _____

Name and Title of Signatory: _____

Name of Firm: _____

Address: _____

FORM TECH-2 - Firm's Organization and Experience

A - Firm's Organization

[Provide here a brief (two Pages) description of the background and organization of your firm / entity and each associate for this assignment.]

B - Firm's Experience

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

Assignment name:	Approx. value of the contract (in PKR):
Country: Location within country:	Duration of assignment (months):
Name of PE:	Total No of staff-months of the assignment:
Address:	Total No of staff-months of the assignment:
Start date (month/year): Completion date (month/year):	No of professional staff-months provided by associated Firms:
Name of associated Firms, if any:	Name of senior professional staff of your firm involved and functions Performed (indicate most significant profiles such as Project Director/Coordinator, Team Leader):
Narrative description of Project:	
Description of actual services provided by your staff within the assignment:	
Firm's Name & Stamp:	

For FTP Only

Form TECH-3. Comments and Suggestions on the Terms of Reference and on Counterpart Staff and Facilities to be provided by the PE

B - On Counterpart Staff and Facilities

[Comment here on counterpart staff and facilities to be provided by the PE according to Paragraph Reference 2.5 of the Data Sheet including: office space (if needed), any other relevant details regarding transactions.]

FORM TECH-4. Description of Approach, Methodology and Work Plan for performing the Assignment

Technical approach & methodology are key components of the Technical Proposal. You are suggested to present your Technical Proposal on the following lines

- a) **Technical Approach and Methodology.** In this portion, you should explain your understanding of the objectives of the assignment, approach to the services, methodology for carrying out the activities and obtaining the exacted output, and the degree of detail of such output. You should highlight the problems being addressed and their importance, and explain the technical approach you would adopt to address them. You should also explain the methodologies you propose to adopt and highlight the compatibility of those methodologies with the proposed approach.
- b) **Work Plan.** In this chapter you should propose the main activities of the assignment, their content and duration, phasing and interrelations, milestones (including interim approvals by the PE), and delivery dates of the reports. The proposed work plan should be consistent with the technical approach and methodology, showing understanding of the TOR and ability to translate them into a feasible working plan. A list of the final documents, including reports, drawings, and tables to be delivered as final output, should be included here. The work plan should be consistent with the Work Schedule of Form TECH-8.
- c) **Organization and Staffing.** In this chapter you should propose the structure and composition of your team. You should list the main disciplines of the assignment, the key expert responsible, and proposed technical and support staff.]

FORM TECH-5. Team Composition and Task Assignments

Professional Staff				
Name of Staff	Firm	Area Expertise	Position Assigned	Task Assigned

FORM TECH – 6: Curriculum Vitae (CV) for proposed Professional Staff

1. Proposed Position *[only one candidate shall be nominated for each position]*: _____
2. Name of Firm *[Insert name of firm proposing the staff]*: _____
3. Name of Staff *[Insert full name]*: _____
4. Date of Birth: _____
Nationality: _____
5. Education *[Indicate college/university and other specialized education of staff member, giving names of institutions, degrees obtained, and dates of obtainment]*:

6. Membership of Professional Associations: _____
7. Other Training *[Indicate significant training since degrees under 5 - Education were obtained]*: _____

8. Countries of Work Experience: *[List countries where staff has worked in the last ten years]*:

9. Languages *[For each language indicate proficiency: good, fair, or poor in speaking, reading, and writing]*:

10. Employment Record *[Starting with present position, list in reverse order every employment held by staff member since graduation, giving for each employment (see format here below): dates of employment, name of employing organization, positions held.]*:
From *[Year]*: ____ To *[Year]*: ____

Employer: ____
Positions held: _____

11. Detail Task Assigned

[List all tasks to be Performed under this assignment]

12. Work Under that Best Illustrates Capability to Handle the Tasks Assigned

[Among the assignments in which the staff has been involved, indicate the following information for those assignments that best illustrate staff capability to handle the tasks listed under point 11.]

Name of assignment or project:

Year:

Location:

PE:

Main project features:

Position held:

Activities Performed:

13. Certification:

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

[Signature of staff member or authorized representative of the staff]

Date: _____
Day/Month/Year

Full name of authorized representative: _____

Form Tech – 7: Staffing Schedule

No ¹	Name of staff	Staff input ²									Total Staff-month input		
		1	2	3	4	5	6	7	n		Home field ³	Total	
Foreign													
1		[Home]											
		[Filed]											
2													
3													
N													
Sub-Total													
Local													
1		[Home]											
		[Filed]											
2													
3													
N													
Sub-Total													
Total													

1. For Professional Staff the input should be indicated individually; for Support Staff it should be indicated by category (e.g. draftsmen, clerical staff, etc.).
2. Months are counted from the start of the assignment. For each staff indicate separately staff input for home and field work.
3. Field work means work carried out at a place other than the Firm's home office.

Full time input

Part time input

FORM TECH-8. Work Schedule

No.	Activity	Months							
		1	2	3	4	5	6	7	n
1									
2									
3									
4									
5									
N									

Indicate all main activities of the assignment, including delivery of reports (e.g. inception, interim, and final reports), and other benchmarks such as PE approvals. For phased assignments indicate activities, delivery of reports, and benchmarks separately for each phase.

SECTION 4: Financial Proposal – Standard Forms

FORM FIN - 1: FINANCIAL PROPOSAL SUBMISSION FORM

Date: _____

To: Special Secretary (A&R) to the Government of Khyber Pakhtunkhwa Finance Department.

Dear Sirs:

We, the undersigned, offer to provide the services for hiring of firm for carry out Conducting of Forensic Audit of deposits under Head G-10113 for the financial years July, 2013 to June, 2024 in accordance with your Request for Proposal dated _____ and our Proposal. Our attached Financial Proposal is for the sum of *[Insert amount(s) in words and figures]* _____ *(inclusive of out of pocket expenses)*.

Our Financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations, up to expiration of the validity period of the Proposal.

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

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

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

Yours sincerely,

Authorized Signature *[In full and initials]* '. _____

Name and Title of Signatory: _____

Name of Firm: _____

Address': _____

FORM FIN-2 - BID SHEET – GOVERNMENT OF KHYBER PAKHTUNKHWA FINANCE DEPARTMENT

	Ref #		
	Date		
From: Secretary Finance, Contact Name & Address	Firm Name & Address		
Mr.			
Address:			
Tel:	NTN #		
STR Tel #	STR Tel #		
Email id:	Email id:		
Date that the quote is valid until:			
Description	Unit	Qty	Total Price (PKR) Inclusive of all taxes
Total quoted amount for the services required in TOR (Quoted amount should be inclusive of out-of- pocket expense)	Job	1	
Bidders Name	Company Stamp		

***FIN 1 & Form FIN 2 is need to be submitted as a part of Financial Proposal**

SECTION – 5

TERMS OF REFERENCE – TOR (SCOPE OF WORK)
ELIGIBILITY CRITERIA
&
TECHNICAL AND FINANCIAL EVALUATION CRITERIA

FOR

HIRING OF FIRM

Terms of Reference – Third-Party Forensic Audit of GL-10113

Background

On 30th April 2025, a news circulated on the social media and was published in the Daily “The News” regarding the alleged bogus/fake drawl from head G-10113 – Security Deposits at the District Account Offices in Upper Kohistan (Dasu), Lower Kohistan and Kolai Pallas from FY 2020 to 2024.

The Controller General of Accounts (CGA) Ordinance, 2001 came into force on 1st July 2001 and was made applicable across Pakistan. Under this Ordinance, the responsibility for maintaining government accounts was formally transferred from the Accountant General of Pakistan Revenues (AGPR) to the Controller General of Accounts. This transfer was duly notified through publication in the official gazette. In accordance with subsection (1) of the Ordinance, the CGA supervises a wide network of accounting organizations at Federal, Provincial, and District Levels. These include, but are not limited to, the offices of the AGPR and its sub-offices, the Military Accounts Department, the offices of the Accountant Generals of the provinces along with their subordinate offices, Chief Accounting Officers (CAOs) of departmentalized accounting organizations, and other such entities.

Subsequently, in December 2000, the Accounting General of Pakistan, with the approval of the President, introduced the New Accounting Model (NAM). NAM was designed to maintain the accounts of the federation and provinces in alignment with the cash basis of the International Public Sector Accounting Standards (IPSAS). This model categorizes public sector organizations into three types. First, Centralized Accounting Entities (CAEs), whose accounts are prepared and maintained directly by the AGPR or the AG offices. Second, **Self-Accounting Entities (SAEs)**, which are authorized to prepare their own accounts independently and then submit them to AG/AGPR. Third, Exempt Entities (EEs), which are not required to consolidate their accounts with AG/AGPR. For example, works departments such as Communication and Works (C&W), Public Health Engineering (PHE) and Irrigation fall under the category of SAEs.

The security deposit system in public works contracts is designed to safeguard government funds by ensuring contractors fulfill their contractual obligations. Under the CPWA (Central Public Works Account) Code, security amounts deducted from contractors' bills are credited to the General Ledger (GL) Head G-10113, which consolidates multiple deposits (Deposit I to V).

Security deducted from a contractor's bill for the work done under the supervision of the Works Division used to be credited to GL Head G-10113, which was utilized to hold five different deposits maintained by the Works Division. Earnest money and security deposit deducted from the contractors' bill for the work done were categorized as Deposit II as per CPWA code. The contract agreement signed between

the contractor and the authorized officer of the Works Department prescribes a condition for the refund of security amount to the contractor. Refund of the security to a contractor resulted in a debit entry to the GL head G-10113.

However, in the month June 2024, the Controller General of Accounts (CGA) Islamabad blocked the GL Head G-10113 and split it into two GL Heads i.e. G-1120D (Security Deposits SPLGL) and G-10146 (PW Deposits – other departments). The creation of G-1120D introduced an internal control for retention and maintenance of security deposits of contractors. The new object shows how much security deposit is lying at the credit of a specific contractor, so that no payment in excess of actually deducted amount is refunded.

Scope of Forensic Audit:

The Forensic Audit shall be conducted in two phases. The scope of the Forensic Audit includes the following and any additional areas that the Consultant might consider necessary during the review:

Phase 1

- (I) The Third-Party Auditor shall conduct detailed scrutiny of the transactions pertaining to Object Head G-10113, for the entire province of Khyber Pakhtunkhwa, for the period July 2013 to June 2024. This period shall also extend to the earlier years during which conversion of record from manual recordkeeping to SAP system took place in far-flung districts.
- (II) All credit/debit entries of G-10113 for the selected period shall be listed in chronological order for scrutiny purposes.
- (III) All doubtful entries shall be separately listed from the above-mentioned exhaustive list of transactions department-wise.
- (IV) Detailed examination of the doubtful transactions shall be conducted in light of original vouchers & record.
- (V) All these doubtful entries shall be linked with the budget head of the concerned Works department /Local Government, as the case may be.
- (VI) Full justification for the payments shall be verified in light of rules.
- (VII) Detailed trail of the transactions shall be ensured till disclosure in the accounts.
- (VIII) All sums, required to be lapsed after 3 years, shall be identified, and the concerned dealing hands may be probed for its non-lapse under para 399 of CPWA code.
- (IX) Authenticity of the cheques issued in support of doubtful transitions shall be ensured, and if found guilty of improper dialing of cheque books and other records, responsibility may be fixed.
- (X) Details of security against vendors prepared by respective departments in light of recent development for maintenance of new head (G-10146) shall be verified with the ledgers. In

selected cases, its traces back may be checked with the original claim of the Works payment to the vendor concerned.

- (XI) Authority & Responsibility matrix between Works department & Accountant General Khyber Pakhtunkhwa / District Account Office shall be developed in light of the applicable rules.
- (XII) Responsibility shall be fixed on the officials found guilty in the process.
- (XIII) At the conclusion of Phase 1 of the forensic audit, the preliminary report to this effect shall be submitted within 60 days.

Phase 2

- (XIV) In light of Phase 1 of the forensic audit, so conducted, the gaps in the process of maintenance of such public accounts, including the newly created G-1120D (Security Deposits SPLGL) and G-10146 (PW Deposits – other departments) shall be identified, and recommendations shall be made to fill the gaps.
- (XV) Recommendations shall also be formulated for improvements required in SAP system in light of gaps identified.
- (XVI) Similarly, recommendations shall be made for a manual system for checks and balances to be conducted in the future by nominated set of stakeholders along with the recommended frequency for the routine checks and balances (e.g. monthly, quarterly, and annual).
- (XVII) Furthermore, recommendations shall be crafted for the overall extent of visibility required for ascertaining the responsibility/authority of key stakeholders, and the type of reports (whether automated or manual) needed to achieve the required extent of visibility.
- (XVIII) At the conclusion of Phase 2 of the forensic audit, the detailed and final report to this effect shall be submitted within 120 days.

A. ELIGIBILITY CRITERIA

To be eligible for consideration, the firm(s) must:

- **Category:** Hold a valid license from the Institute of Chartered Accountant of Pakistan and shall be a well reputed Chartered Accountant Firm (Category-A on SBP Panel).
- **Financial Capacity:** At least Rs.10.00 million per annum turnover for the last three years (Financial statement may be provided).
- **Human Resource Capacity:** Minimum 40 number of staff members, including at least 2 FCA & 3 ACA, having valid registration with professional bodies (Payroll of staff and profile of the professionals may be provided).
- **Similar Projects Completed:** Demonstrate a proven track record in conducting at least 05 similar projects during last 10 years (Completion certificate may be provided).
- **Registration with Professional Bodies/Authorities:** SECP, SBP, ICAP, KPRA and FBR (relevant certificates may be provided).

Table – I

Consultant Evaluation/Shortlisting Criteria

Total Marks: 100

Minimum Qualifying Score: 70

Evaluation Criteria

Criteria	Sub-criteria	Weight	Evaluation Method	Scoring
Technical Expertise and Experience (0-30 marks)	Demonstrated experience in conducting forensic audits of public sector financial transactions, particularly in Khyber Pakhtunkhwa or similar regions	15	Review of past projects, case studies, and client testimonials, with emphasis on audits involving Object Head G-10113 or similar	0–15
	Expertise in auditing SAP-based financial systems and manual record-keeping systems, including transitions	15	Evaluation of experience with SAP and manual/digital transitions in public sector audits	0–15
Proposed Methodology and Approach (0-25 marks)	Clarity and feasibility of methodology for scrutinizing transactions, identifying doubtful entries, and tracing to original records	10	Review of technical proposal for detailed methodology and work plan	0–10
	Approach to linking transactions with budget heads and verifying cheque authenticity	8	Assessment of strategy for transaction tracing and cheque verification	0–8
	Strategy for developing authority/responsibility matrix and formulating actionable recommendations for SAP and manual systems	7	Evaluation of approach to matrix development and system improvement recommendations	0–7
Team Composition/Qualifications and local presence (0-30 marks)	Qualifications and experience of key personnel (e.g., forensic accountants, SAP	10	Review of CVs and qualifications of proposed team members	0–10

	experts, public sector auditors)			
	Availability of a multidisciplinary team with expertise in financial auditing, public works accounting, and IT systems	10	Assessment of team structure and diversity of expertise	0–10
	presence in Khyber Pakhtunkhwa for effective coordination	10	Evidence of local presence	0–10
Project Management and Timeline Adherence (0-15 marks)	Ability to deliver preliminary report within 60 days (Phase 1) and final report within 120 days (Phase 2)	10	Evaluation of proposed timeline and milestones	0–10
	Robust project management plan, including risk mitigation and quality assurance mechanisms	5	Review of risk management and quality control strategies	0–5
Total score	100			

- The procuring entity will use “QBS method” under “single stage two envelope method” for selection of the consulting firm under Khyber Pakhtunkhwa Procurement Rules, 2014.

B. Technical Proposal Evaluation Criteria for Hiring of Firm

- The consulting firm obtaining at least 70% score in technical bid will be considered as qualified.
- The procuring entity shall conduct the opening of the financial Proposal of the consulting firm with the highest-ranking technical Proposal.
- The procuring entity shall evaluate the financial Proposal and negotiate the final contract.
- In case the negotiation with the highest ranked firm fails the, the financial bid of the second highest and so on will be opened until the a qualified firm is selected.

SECTION 6

General Conditions of Contract

1. GENERAL PROVISIONS

1. Definition

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

- (a) “Applicable Law” means the Khyber Pakhtunkhwa Public Procurement Act, thereunder Rules 2014.
- (b) “Procuring Entity (PE)” means the implementing department which signs the contract
- (c) “Firm” means a professional who can study, design, organize, evaluate and manage projects or assess, evaluate and provide specialist advice or give technical assistance for making or drafting policies, institutional reforms and includes private entities, consulting firms, legal advisors, engineering firms, construction managers, management firms, procurement agents, inspection agents, auditors, international and multinational organizations, investment and merchant banks, universities, research institutions, government agencies, nongovernmental organizations, and individuals.
- (d) “Contract” means the Contract signed by the Parties and all the attached documents listed in its Clause 1 that is General Conditions (GC), the Special Conditions (SC), and the Appendices.
- (e) “Contract Price” means the price to be Paid for the Performance of the Services, in accordance with Clause 6;
- (f) “Effective Date” means the date on which this Contract comes into force and effect pursuant to Clause GC 2.1.
- (g) “Foreign Currency” means any currency other than the currency of the PE’s country.
- (h) “GC” means these General Conditions of Contract.
- (i) “Government” means the Government of Khyber Pakhtunkhwa.
- (j) “Local Currency” means Pak Rupees.
- (k) “Member” means any of the entities that make up the joint venture/consortium/association, and “Members” means all these entities.
- (l) “Party” means the PE or the Firm, as the case may be, and “Parties” means both of them.
- (m) “Personnel” means Persons hired by the Firm or by any Sub Firms and assigned to the Performance of the Services or any Part thereof.
- (n) “SC” means the Special Conditions of Contract by which the GC may be amended or supplemented.

	(o)	“Services” means the consulting services to be performed by the Firm pursuant to this Contract, as described in the Terms of References.
	(p)	“Sub-Firms” means any Person or entity to whom/which the Firm subcontracts any Part of the Services.
	(q)	“In writing” means communicated in written form with proof of receipt.
1.2 Law Governing Contract	1.2	This Contract, its meaning and interpretation, and the relation between the Parties shall be governed by the applicable law.
1.3 Language	1.3	This Contract is executed in the language specified in the Special Condition, which shall be the binding and controlling language for all matters relating to the meaning or interpretation of this Contract.
1.4 Notices	1.4.1	Any notice, request or consent required or permitted to be given or made pursuant to this Contract shall be in writing. Any such notice, request or consent shall be deemed to have been given or made when delivered in person to an authorized representative of the Party to whom the communication is addressed, or when sent to such Party at the address specified in the Special Condition.
	1.4.2	A Party may change its address for notice hereunder by giving the other Party notice in writing of such change to the address specified in the Special Condition.
1.5 Location		The Services shall be performed at such locations as are specified in special condition of contract and where the location of a Particular task is not so specified, at such locations, whether in the Government’s country or elsewhere, as the PE may approve.
1.6 Authority of Member in Charge		In case the Firm consists of a joint venture/ consortium/ association of more than one individual firms, the Members hereby authorize the individual firms or specified in the SC to act on their behalf in exercising all the Firm’s rights and obligations towards the PE under this Contract, including without limitation the receiving of instructions and Payments from the PE.
1.7 Authorized Representatives		Any action required or permitted to be taken, and any document required or permitted to be executed under this Contract by the Special Condition or the Firm may be taken or executed by the officials specified in the Special Condition.
1.8 Taxes & Duties		The Firm, Sub-Firms, and their personnel shall pay such direct or indirect taxes, duties, fees, and other impositions levied under the Applicable Law as specified in the SC, the amount of which is deemed to have been included in the Contract Price.
1.9 Fraud & Corruption	A	If the PE determines that the Firm and/or its Personnel, sub-contractors, sub Firms, services providers and suppliers has engaged in corrupt, fraudulent, collusive, coercive, or obstructive

practices, in competing for or in executing the Contract, then the PE may, after giving 14 days' notice to the Firm, terminate the Firm's employment under the Contract, and may resort to other remedies including blacklisting/disqualification as provided in KPPR 2014. Any Personnel of the Firm who engages in corrupt, fraudulent, collusive, coercive, or obstructive practice during the execution of the Contract, shall be removed in accordance with Sub-Clause 4.2.

Integrity Pact

- B. If the Firm or any of his Sub-Firms, agents or servants is found to have violated or involved in violation of the Integrity Pact signed by the Firm as Appendix-A to this Form of Contract, then the Client shall be entitled to:
- (i) recover from the Firm an amount equivalent to ten times the sum of any commission, gratification, bribe, finder's fee or kickback given by the Firm or any of his Sub-Firm, agents or servants;
 - (ii) terminate the Contract; and
 - (iii) Recover from the Firm any loss or damage to the Client as a result of such termination or of any other corrupt business practices of the Firm or any of his Sub Firm, agents or servants. On termination of the Contract under Sub-Para (b) of this Sub Clause, the Firm shall proceed in accordance with Sub Clause 1.9 A. Payment upon such termination shall be made under Sub-Clause 1.9 A after having deducted the amounts due to the Client under 1.9 B Sub-Para (a) and (c).

2. COMMENCEMENT, COMPLETION, MODIFICATION AND TERMINATION OF CONTRACT

2.1 Effectiveness of Contract

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

2.2 Commencement of Services

The Firm shall begin carrying out the Services not later than the number of days after the Effective Date specified in the Special Condition.

2.3 Expiration of Contract

Unless terminated earlier pursuant to Clause GC 2.6 hereof, this Contract shall expire at the end of such time period after the Effective Date as specified in the Special Condition.

2.4 Modifications or Variations

Any modification or variation of the terms and conditions of this Contract, including any modification or variation of the scope of the Services, may only be made by written agreement between the Parties. However, each Party shall give due consideration to any proposals for modification or variation made by the other Party

2.5 Force Majeure

The failure on the part of the Parties to perform their obligation under the contract will not be considered a default if such failure

is the result of natural calamities, disasters and circumstances beyond the control of the parties

2.5.2 No Breach of Contract

The failure of a Party to fulfill any of its obligations under the contract shall not be considered to be a breach of, or default under, this Contract insofar as such inability arises from an event of Force Majeure, provided that the Party affected by such an event (a) has taken all reasonable precautions, due care and reasonable alternative measures in order to carry out the terms and conditions of this Contract, and (b) has informed the other Party as soon as possible about the occurrence of such an event.

2.5.3 Extension of Time

Any period within which a party shall, pursuant to this Contract, complete any action or task, shall be extended for a period equal to the time during which such party was unable to Perform such action as a result of Force Majeure.

2.5.4 Payments

During the period of their inability to Perform the Services as a result of an event of Force Majeure, the Firm shall be entitled to continue to be Paid under the terms of this Contract, as well as to be reimbursed for additional costs reasonably and necessarily incurred by them during such period for the purposes of the Services and in reactivating the Service after the end of such period.

2.6 Termination

The PE may terminate this Contract in case of the occurrence of any of the events specified in Paragraphs (a) through (f) of this Clause General condition.

2.6.1 By the PE

In such an occurrence the PE shall give a not less than thirty (30) days' written notice of termination to the Firm, and sixty (60) days' in the case of the event referred to in (e).

- (a) If the Firm does not remedy the failure in the Performance of their obligations under the Contract, within thirty (30) days after being notified or within any further period as the PE may have subsequently approved in writing.
- (b) If the Firm becomes insolvent or bankrupt.
- (c) If the Firm, in the judgment of the PE has engaged in corrupt or fraudulent practices in competing for or in executing the Contract.
- (d) If, as the result of Force Majeure, the Firm(s) are unable to perform a material portion of the Services for a period of not less than sixty (60) days.
- (e) If the PE, in its sole discretion and for any reason whatsoever, decides to terminate this Contract.
- (f) If the Firm fails to comply with any final decision reached as a result of arbitration proceedings pursuant to Clause 8 of General Condition hereof.

2.6.2 By the Firm

The Firms may terminate this Contract, by not less than thirty (30) days' written notice to the PE, such notice to be given after the occurrence of any of the events specified in Paragraphs (a) through (c) of this Clause GC 2.6.2

- (a) If the PE fails to pay any money due to the Firm pursuant to this Contract without Firms fault.
- (b) Pursuant to Clause General Condition 7 hereof within forty-five (45) days after receiving written notice from the Firm that such

- Payment is overdue.
- (c) If, as the result of Force Majeure, the Firm is unable to perform a material portion of the Services for a period of not less than sixty (60) days.
 - (d) If the PA fails to comply with any final decision reached as a result of arbitration pursuant to Clause GC 8 hereof.
- 2.6.3. Payment Upon Termination**
- Upon termination of this Contract pursuant to Clauses GC 2.6.1 or GC 2.6.2, the PE shall make the following Payments to the Firm:
- (a) Payment pursuant to Clause GC 6 for Services satisfactorily Performed prior to the effective date of termination;
 - (b) except in the case of termination pursuant to Paragraphs (a) through, and (f) of Clause GC 2.6.1, reimbursement of any reasonable cost incident to the prompt and orderly termination of the Contract, including the cost of the return travel of the Personnel and their eligible dependent's.

3. OBLIGATIONS OF THE FIRM

3.1 General

The Firm shall Perform the Services and carry out their obligations hereunder with all due diligence, efficiency and economy, in accordance with generally accepted professional standards and practices, and shall observe sound management practices, and employ appropriate technology and safe and effective equipment, machinery, materials and methods

3.1.1 Standard of Performance

The Firm shall always act, in respect of any matter relating to this Contract or to the Services, as faithful advisers to the PE, and shall at all times support and safeguard the PE's legitimate interests in any dealings with Sub-Firms or third parties.

3.2. Conflict of Interests

The Firm shall hold the PE's interests Paramount, without any consideration for future work, and strictly avoid conflict with other assignments or their own corporate interests.

3.2.1 Firms not to Benefit from Commissions Discounts, etc

The payment of the Firm pursuant to Clause 6 of General Condition shall constitute the Firm's only payment in connection with this Contract or the Services, and the Firm shall not accept for their own benefit any trade commission, discount, or similar payment in connection with activities pursuant to this Contract or to the Services or in the discharge of their obligations under the Contract, and the Firm shall use their best efforts to ensure that the Personnel, any Sub-Firms, and agents of either of them similarly shall not receive any such additional Payment.

3.2.2 Firm and Affiliates not to be Otherwise Interested in Project

The Firm agrees that, during the term of this Contract and after its termination, the Firm and any entity affiliated with the Firm, as well as any Sub-Firms and any entity affiliated with such Sub Firms, shall be disqualified from providing goods, works or services (other than consulting services) resulting from or directly related to the Firm's Services for the preparation or implementation of the project.

3.2.3 Prohibition of Conflicting Activities.

The Firm shall not engage, and shall cause their Personnel as well as their Sub-Firms and their Personnel not to engage, either directly or indirectly, in any business or professional activities which would conflict with the activities assigned to them under this Contract.

3.3 Confidentiality

Except with the prior written consent of the PE, the Firm and the Personnel shall not at any time communicate to any Person or entity any confidential information acquired in the course of the Services, nor shall the Firm and the Personnel make public the recommendations formulated in the course of, or as a result of, the Services.

3.4 Insurance to be Taken Out by the Firm

Rule 29(2), The Firm (a) shall take out and maintain, and shall cause any Sub Firms to take out and maintain, at their (or the Sub-Firms', as the case may be) own cost but on terms and conditions approved by the PE, insurance against the risks, and for the coverage, as shall be specified in the SC; and (b) at the PE's request, shall provide evidence to the PE showing that such insurance has been taken out and maintained and that the current premiums have been Paid.

3.5 Firm's Actions Requiring PE's Prior Approval

The Firm shall obtain the PE's prior approval in writing before taking any of the following actions:

- (a) entering into a subcontract for the performance of any Part of the Services,
- (b) appointing such members of the Personnel not listed by name in Appendix C, and
- (c) any other action that may be specified in the Special Condition.

3.6 Reporting Obligations

- (a) The Firm shall submit to the PE the reports and documents specified in (PE may insert appendix) hereto, in the form, in the numbers and within the time Period set forth in the said Appendix.
- (b) Final reports shall be delivered in soft copy on CD in addition to the hard copies specified in said Appendix

3.7 Documents Prepared by the Firm to be the Property of the PE

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

3.8 Accounting, Inspection and Auditing

- 3.8.1 The Firm shall keep, and shall cause its Sub-Firms to keep, accurate and systematic accounts and records in respect of the Contract, in accordance with internationally accepted accounting principles and in such form and detail as will clearly identify relevant time changes and costs.
- 3.8.2 The Firm shall Permit, and shall cause its Sub-Firms to Permit, the PE and/or Persons appointed by the PE to inspect its accounts and records relating to the Performance of the Contract and the submission of the Proposal to provide the Services, and to have such accounts and records audited by auditors appointed by the PE if requested by the PE. The Firm's attention is drawn to Clause 1.9.1 which provides, inter alia, that acts intended to materially impede the exercise of the PE's inspection and audit rights provided for under Clause 3.8 constitute a prohibited practice subject to contract termination

(as well as to a determination of ineligibility pursuant to the PE's prevailing sanctions procedures.).

4. FIRM'S PERSONNEL

4.1 Description of Personnel

The Firm shall employ and provide such qualified and Personnel experienced Personnel and Sub-Firms as are required to carry out the services. The titles, agreed job descriptions, minimum qualifications, and estimated Period of engagement in the carrying out of the Services.

4.2 Removal and/or Replacement of Personnel

Firm's Key Personnel are described in Appendix C. The Key Personnel and Sub Firms listed by title as well as by name in Appendix C are hereby approved by the PE.

- (a) Except as the PE may otherwise agree, no changes shall be made in the Key Personnel. If, for any reason beyond the reasonable control of the Firm, such as retirement, death, medical incapacity, among others, it becomes necessary to replace any of the Key Personnel, the Firm shall provide as a replacement a Person of equivalent or better qualifications.
- (b) If the PE finds that any of the Personnel have (i) committed serious misconduct or have been charged with having committed a criminal action, or (ii) have reasonable cause to be dissatisfied with the Performance of any of the Personnel, then the Firm shall, at the PE's written request specifying the grounds thereof, provide as a replacement a Person with qualifications and experience acceptable to the PE.
- (c) The Firm shall have no claim for additional costs arising out of or incidental to any removal and/or replacement of Personnel.

5. OBLIGATIONS OF THE PE

5.1 Assistance and Exemptions

The PE shall use its best efforts to ensure that the Government shall provide the Firm such assistance and exemptions as specified in the Special Condition.

5.2 Change in the Applicable Law Related to Taxes and Duties

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

5.3 Services and Facilities

The PE shall make available free of charge to the Firm the Services and Facilities listed under Appendix F.(N/A)

6. PAYMENTS TO THE FIRM

6.1 Lump-sum Payment

The total Payment due to the Firm shall not exceed the Contract Price which is an all-inclusive fixed lump-sum covering all costs required to carry out the Services described in Appendix A. Except as provided in Clause 5.2, the Contract Price may only be increased above the

6.2 Contract Price	<p>amounts stated in Clause If the Parties have agreed to additional Payments in accordance with Clause 2.4.</p> <p>The price Payable in Pak Rupees/foreign currency/ is set forth in the Special Condition.</p>
6.3 Payment for Additional services	<p>For the purpose of determining the remuneration due for additional services as may be agreed under Clause 2.4, a breakdown of the lump sum price.</p>
6.4 Terms and Conditions of Payment	<p>Payments will be made to the account of the Firm and according to the Payment schedule stated in the SC. Unless otherwise stated in the Special Condition, the first Payment shall be made against the provision by the Firm of an advance Payment guarantee for the same amount, and shall be valid for the period stated in the Special Condition. Such guarantee shall be in the form set forth in Appendix G hereto, or in such other form, as the PE shall have approved in writing. Any other Payment shall be made after the conditions listed in the Special Condition for such Payment have been met, and the Firm has submitted an invoice to the PE specifying the amount due.</p>

7. GOOD FAITH

7.1 Good Faith	<p>The parties undertake to act in good faith with respect to each other's rights under this Contract and to adopt all reasonable measures to ensure the realization of the objectives of this Contract.</p>
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8. SETTLEMENT OF DISPUTES

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

SECTION 7

Special Conditions of Contract

(Clauses in brackets { } are optional; all notes should be deleted in final text)

Number of GC Clause	Amendments of, and Supplements to, Clauses in the General Conditions of Contract
------------------------	---

1.3	The language is English.
-----	--------------------------

1.4	The addresses are:
-----	--------------------

PE:	_____
-----	-------

Attention:	_____
------------	-------

Facsimile:	_____
------------	-------

E-mail:	_____
---------	-------

Firm:	_____
-------	-------

Attention:	_____
------------	-------

Facsimile:	_____
------------	-------

E-mail	_____
--------	-------

{1.6}	{The Member in Charge is [insert name of member]}
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Note: If the Firm consists of a joint venture/ consortium/ association of more than one entity, the name of the entity whose address is specified in Clause SC 1.6 should be inserted here. If the Firm consists only of one entity, this Clause SC 1.8 should be deleted from the Special Condition

1.7	The Authorized Representatives are:
-----	-------------------------------------

For PE:	_____
---------	-------

For Firm:	_____
-----------	-------

1.8	PE shall specify all relevant taxes including stamp duty and service charges to be borne by the Firm. In case there is exemption from any rates, taxes, the same shall be mentioned here
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The Firm must be informed in Clause Reference 3.7 of the Data Sheet about which alternative the PE wishes to apply

1.9	The PE warrants that the Firm, the Sub-Firms and the Personnel shall be exempt from (or that the PE shall Pay on behalf of the Firm, the Sub Firms and the Personnel, or shall reimburse the Firm, the Sub-Firms and the Personnel for) any indirect taxes, duties, fees, levies and other impositions imposed, under the Applicable Law, on the Firm, the Sub Firms and the Personnel in respect of:
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(a) any Payments whatsoever made to the Firm, Sub-Firms and the Personnel (other than nationals or Permanent residents of Pakistan),

- in connection with the carrying out of the Services;
- (b) any equipment, materials and supplies brought into the Government's country by the Firm or Sub-Firms for the purpose of carrying out the Services and which, after having been brought into such territories, will be subsequently withdrawn there from by them;
 - (c) any equipment imported for the purpose of carrying out the Services and Paid for out of funds provided by the PE and which is treated as property of the PE;
- 2.2** The date for the commencement of Services is **[insert date]**.
- 2.3** The time period shall be **[insert time period, e.g.: twelve months, eighteen months]**.
- 3.4** The risks and the coverage shall be as follows:
- (d) employer's liability and workers' compensation insurance in respect of the Personnel of the Firm and of any Sub Firms, in accordance with the relevant provisions of the Applicable Law, as well as, with respect to such Personnel, any such life, health, accident, travel or other insurance as may be appropriate; and
 - (e) insurance against loss of or damage to (i) equipment purchased in whole or in Part with funds provided under this Contract, (ii) the Firm's property used in the Performance of the Services, and (iii) any documents prepared by the Firm in the Performance of the Services.
- Note:** Delete what is not applicable
- {3.5 (c)}** {The other actions are: *[insert actions]*.}
- Note:** If there are no other actions, delete this Clause SC 3.5 (c).
- {3.5 (b)}** **Note:** If there is to be no restriction on the future use of these documents by either party, this Clause SC 3.7 should be deleted. If the parties wish to restrict such use, any of the following options, or any other option agreed to by the parties, may be used:
- {The Firm shall not use these documents and software for purposes unrelated to this Contract without the prior written approval of the PE.}
- {The PE shall not use these documents and software for purposes unrelated to this Contract without the prior written approval of the Firm.}
- {Neither party shall use these documents and software for purposes unrelated to this Contract without the prior written approval of the other party.}
- {5.1}** **Note:** List here any assistance or exemptions that the PE may provide under Clause 5.1. If there is no such assistance or exemptions, state "not applicable."
- 6.1** Performance security shall not exceed 10% of contract amount
- 6.3** The amount in Pak Rupees or in foreign Currency *[insert amount]*.
- 6.5** The accounts are:
- (a) for foreign currency or currencies: *[insert account]*
for local currency: *[insert account]*
Payments shall be made according to the following schedule:
Forty (40) percent of the lump-sum amount shall be Paid upon submission of draft report.
Forty (40) percent of the lump-sum amount shall be Paid upon submission of final report.
Twenty (20) percent of the lump-sum amount shall be Paid on final presentation after approval by the competent authority
- Note:** This sample clause should be specifically drafted for each contract
- 8.2** Disputes shall be settled by complaint redresser committee define in

Khyber Pakhtunkhwa Public Procurement Grievance Redressal
Rules, 2017 or through the Secretary Finance.

(INTEGRITY PACT)

DECLARATION OF FEES, COMMISSION AND BROKERAGE ETC. PAYABLE BY THE SUPPLIERS OF GOODS, SERVICES & WORKS IN CONTRACTS WORTH RS. 10.00 MILLION OR MORE

Contract No. _____ Dated _____

Contract Value: _____

Contract Title: _____

[name of Supplier] 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 Khyber Pakhtunkhwa (GoKP) or any administrative subdivision or Entity thereof or any other entity owned or controlled by GoKP through any corrupt business practice.

Without limiting the generality of the foregoing, [name of Supplier] 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, Firm, 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 GoKP, except that which has been expressly declared pursuant hereto.

[name of Supplier] 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 GoKP and has not taken any action or will not take any action to circumvent the above declaration, representation or warranty.

[name of Supplier] 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 GoKP under any law, contract or other instrument, be voidable at the option of GoKP.

Notwithstanding any rights and remedies exercised by GoKP in this regard, [name of Supplier] agrees to indemnify GoKP for any loss or damage incurred by it on account of its corrupt business practices and further Pay compensation to GoKP in an amount equivalent to ten times the sum of any commission, gratification, bribe, finder's fee or kickback given by [name of Supplier] 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 GoKP.

Name of Buyer
Signature
Seal

Name of Seller/Supplier
Signature
Seal

Contract

THIS CONTRACT ("Contract") is entered into this [insert starting date of assignment], by and between [insert PF's name] ("the PE") having its principal place of business at [insert PE's address], and [insert Firm's name] ("the Firm") having its principal office located at [insert Firm's address]

WHEREAS, the PE wishes to have the Firm Perform these services hereinafter referred to, and

WHEREAS, the Firm is willing to perform these services;

NOW, THEREFORE, THE PARTIES hereby agree as follows:

1	Services	(i)	The Firm shall perform the services specified in Annex A, "Terms of Reference and Scope of Services," which is made an integral Part of this Contract ("the Services").
		(ii)	(ii) The Firm shall provide the reports listed in Annex B, "Firm's Reporting Obligations," within the time Period listed in such Annex, and the Personnel listed in Annex C, "Cost Estimate of Services, List of Personnel and Schedule of Rates" to Perform the Services
2	Term	The Firm shall perform the Services during the period commencing [insert start date] and continuing through [insert completion date] or any other period as may be subsequently agreed by the parties in writing	
3	Payment	A	Ceiling
			For Services rendered pursuant to Annex A, the PE shall pay the Firm an amount not to exceed [insert amount] . This amount has been established based on the understanding that it includes all of the Firm's costs and profits as well as any tax obligation that may be imposed on the Firm.
		B	Payment Conditions
			Payment shall be made in [specify currency] , no later than 30 days following submission by the Firm of invoices in duplicate to the coordinator designated in Paragraph 4
		C	Payment Schedule
			Forty (40) percent of the lump-sum amount shall be Paid upon submission of draft report. Forty (40) percent of the lump-sum amount shall be Paid upon submission of final report. Twenty (20) percent of the lump-sum amount shall be Paid on final presentation after approval by the competent authority
4	Project Administration	A	Coordination
			The PE designates Mr./Ms. <i>[insert name]</i> as PE's Coordinator; the Coordinator shall be responsible for the coordination of activities under the Contract, for receiving and approving invoices for Payment, and for acceptance of the deliverables by the PE.

		B	Timesheets
			During the course of their work under this Contract the Firm's employees providing services under this Contract may be required to complete timesheets or any other document used to identify time spent, as instructed by the Coordinator.
		C	Record and Accounts
			The Firm shall keep accurate and systematic records and accounts in respect of the Services, which will clearly identify all charges and expenses. The PE reserves the right to audit, or to nominate a reputable accounting firm to audit, the Firm's records relating to amounts claimed under this Contract during its term and any extension, and for a period of three months thereafter.
5	Performance standards		The Firm undertakes to perform the Services with the highest standards of professional and ethical competence and integrity. The Firm shall promptly replace any employees assigned under this Contract that the PE considers unsatisfactory.
6	Confidentiality		The Firms shall not, during the term of this Contract and within two years after its expiration, disclose any proprietary or confidential information relating to the Services, this Contract or the PE's business or operations without the prior written consent of the PE.
7	Ownership of Material		Any studies, reports or other material, graphic, software or otherwise, prepared by the Firm for the PE under the Contract shall belong to and remain the property of the PE. The Firm may retain a copy of such documents and software.
8	Firm not to be engaged in certain activities		The Firm agrees that, during the term of this Contract and after its termination, the Firms and any entity affiliated with the Firm, shall be disqualified from providing goods, works or services (other than the Services or any continuation thereof) for any project resulting from or closely related to the Services.
9	Insurance		The Firm will be responsible for taking out any appropriate insurance coverage for their Personnel and equipment.
10	Assignment		The Firm shall not assign this Contract or Subcontract any portion thereof it without the PE's prior written consent.
11	Law governing contract and language		The Contract shall be governed by the laws of Islamic Republic of Pakistan or the Provincial Government and the language of the Contract shall be English
12	Dispute resolution		Any dispute arising out of this Contract, which cannot be amicably settled between the Parties, shall be referred to adjudication/arbitration in accordance with the Arbitration Act of 1940

For the PE (PE)

Title _____

Signed by _____

Witness: (PE)

Title _____

Signed by _____

For the Firm

Title _____

Signed by _____

Witness: Firm

Title _____

Signed by _____