

SINDH MASS TRANSIT AUTHORITY (SMTA)

GOVERNMENT OF SINDH



REQUEST FOR PROPOSALS (RFP)

**IN RELATION TO THE
(NON-CONSULTANCY SERVICES)**

**APPOINTMENT OF AN INDEPENDENT CONSULTANT / AUDIT FIRM
FOR THE EVALUATION OF OPERATOR CLAIMS, CONTRACTUAL
PAYMENT ENTITLEMENTS, AND RELATED FINANCIAL
INFORMATION**

OCTOBER 2026



Important Notice

This Request for Proposal is provided to the Bidders solely for use in preparing and submitting bids in connection with the competitive bidding process to undertake Non-Consultancy Services: **“Appointment of an Independent Consultant / Auditor Firm for Evaluation of Operator Claims, Contractual Payment Entitlements and Related Financial Information for the Financial Years 2026-27.”** This Request for Proposal is being issued by the Sindh Mass Transit Authority, Government of Sindh solely for use by Bidders in considering this procurement. *Unless expressly specified otherwise, all capitalized terms used herein shall bear the meaning ascribed thereto under Section II – Instructions to Bidders of this document.*

The evaluation criteria will be determined by Sindh Mass Transit Authority, Government of Sindh, and then reviewed, along with other parts or sections of the Request for Proposal (RFP) document, by the Procurement Committee. Neither any of these entities, nor their employees, personnel, agents, make any representation (expressed or implied) or warranties as to the accuracy or completeness of the information contained herein, or in any other document made available to a person in connection with this bidding process, and the same shall have no liability for this Request for Proposal or for any other written or oral communication transmitted to the recipient in the course of the recipient’s evaluation of the Procurement. Neither any of these entities, nor their employees, personnel, agents, consultants, advisors and contractors etc. will be liable to reimburse or compensate the recipient for any costs fees, damages or expenses incurred by the recipient in evaluating or acting upon this Request for Proposal or otherwise in connection with the Procurement as contemplated herein.

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

This Request for Proposal does not constitute a solicitation for conducting assignment, or otherwise participate, in the procurement, nor shall it constitute a guarantee or commitment of any manner on the part of the Government that the procurement will be awarded. The Sindh Mass Transit Authority, Government of Sindh reserves its right, in its full discretion, to modify the Request for Proposal and/or the Procurement at any time to the fullest extent permitted by law, and shall not be liable to reimburse or compensate the recipient for any costs, taxes, expenses or damages incurred by the recipient in such an event.



TABLE OF CONTENTS

Request for Proposals Document

Section I	Letter of Invitation (Request for Proposals).....	5
Section II	Instructions to Bidders.....	6
	Bid Data Sheet.....	19
Section III	Technical Proposal – Standard Forms.....	26
Section IV	Financial Proposal – Standard Forms.....	37
Section V	Terms of Reference.....	49
Section VI	Conditions of Contract and Standard Forms.....	53
	General Conditions of Contract.....	53
	Special Conditions of Contract.....	65
	Contract.....	67
Appendices	Appendix A – Integrity Pact.....	70
	Appendix B – Affidavit (non-blacklisting).....	71
	Appendix C – Power of Attorney.....	72



Section I – Letter of Invitation (Request for Proposals)

1. The Sindh Mass Transit Authority, Government of Sindh 'Procuring Agency' invites sealed proposals from eligible Consultants/ Bidders for **Appointment of an Independent Consultant / Auditor Firm for Evaluation of Operator Claims, Contractual Payment Entitlements and Related Financial Information for the Financial Years 2026-27 ('the Assignment')** in accordance with the SPP Rules, 2010.
2. The consulting scope of services under this Assignment includes, but is not limited to: prepare financial statements of commodity operations; recommendation as to the systems and controls to strengthen the commodity operations after reviewing the entire commodity management system; and perform other services as further detailed under Section V – Terms of Reference of the RFP Document.
3. The procurement procedure will be conducted through open National Competitive Bidding through EPAD System under Single Stage – Two Envelope procedure specified in the Sindh Public Procurement (SPP) Rules, 2010. The Contract will be awarded to the most advantageous competitive bidder.
4. The prospective bidders may seek further information and obtain the RFP document at free of cost from the procuring agency's office, addressed below, **with effect from 27th October to 13th November 2026, or download the same from EPAD System.**
5. The Bidder shall upload the bids on EPAD System within due date and time. However, the Tender Fees and Bid Security in form of Pay Order in favor of "**Sindh Mass Transit Authority**" must be submitted physically at SMTA office. Technical proposals will be opened publicly in presence of bidder(s) designated representatives on 13th November 2026 @ 03:30 p.m. at the Committee Room of **Sindh Mass Transit Authority**, as address mentioned below.
6. A pre-bid meeting will be held on Wednesday 4th November 2026 at 03:00 p.m. in SMTA committee room.

Director, Infrastructure & Planning
Sindh Mass Transit Authority,
Government of Sindh,
Office D-43/1, Shahra-e-Ghalib, Block 2,
Clifton, near Bilawal Chowrangi, Karachi,
Phone: 021-99332207-8



Section II – Instructions to Bidders

Table of Contents

1. Definitions	6
2. Introduction.....	8
3. Conflict of Interest	8
4. Fraud and Corruption.....	10
5. Integrity Pact	10
6. Eligible Bidders	10
7. Eligibility of Sub Consultants	10
8. Only One Proposal	10
9. Proposal Validity	10
10. Clarification and Amendment in RFP Documents	11
11. Preparation of Proposals.....	11
12. Language	12
13. Technical Proposal Format and Content.....	12
14. Financial Proposal	13
15. Taxes	13
16. Submission, Receipt, and Opening of Proposals	14
17. Proposals Evaluation.....	14
18. Evaluation of Technical Proposals	14
19. Evaluation of Financial Proposals	15
20. Negotiations	15
21. Technical Negotiations.....	15
22. Financial Negotiations.....	16
23. Availability of Professional Staff/ Experts	16
24. Award of Contract.....	16
25. Confidentiality	17



Section II – Instructions to Bidders

1. Definitions

1.1 The following words and expressions shall have the meanings hereby assigned to them:

- (a) “Assignment” means procurement of services ascribed thereto in the RFP (Section I – Letter of Invitation and Section II – Bid Data Sheet of the RFP Document);
- (b) “Bid” means a tender, or an offer by a person, Bidder, firm, company or an organization expressing willingness to undertake a specified task at a price, in response to an invitation by a procuring agency.
- (c) “Bidding Documents” means the documents notified by the Authority (Sindh Public Procurement Regulatory Authority ‘SPPRA’) for preparation of bids in uniform manner.
- (d) “Bid Price” means the consultancy fee for the transaction advisory services quoted by the Bidder in its Financial Bid
- (e) “Consortium” means Bidders comprised of a group of two or more enterprises formed to submit a Proposal.
- (f) “Consultancy Service Agreement” means an agreement to be executed between the Procuring Agency and the bidder, whose Bid found/ declared as the Most Advantageous Bid pursuant to the selection method and criteria mentioned in this document.
- (g) “Bidder” 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.
- (h) “Contract” means an agreement enforceable by law and includes general and special conditions, specifications, drawings and bill of quantities.
- (i) “Detailed Design” means the final design of a project, based on which the project construction/



development shall be undertaken by the concessionaire, subsequent to the execution of the concession agreement.

- (j) “Data Sheet” means such part of the Instructions to Bidders that is used to reflect specific Assignment conditions.
- (k) “Day” means calendar day including holiday
- (l) “Financial Close” means the stage where all loan agreements are executed with the lenders and equity is arranged by the Special Purpose Vehicle/ Company (SPV) of the private party (Preferred Bidder for implementation of the project). The complete funding required to implement the project is arranged at financial close with full satisfaction of conditions of a financing agreement for loan disbursement.
- (m) “Government” means the Government of Sindh.
- (n) “International Financial Institutions” means a financial institution that has been established by more than one country like multilateral and regional development banks.
- (o) “Instructions to Bidders” (Section-II of RFP) means the document which provides the Bidders with all information needed to prepare their Proposals.
- (p) “Key Professional Staff” means the professionals proposed by the Bidder to undertake the Assignment.
- (q) “Letter of Award” means a letter of award or acceptance issued by the Procuring Agency to the bidder whose Bid declared as the Most Advantageous Bid in terms of Rule-49 of SPP Rules, 2010.
- (r) “Lead Member” means a Consortium member (technical consultancy firm in this case) leading the overall Assignment.
- (s) “LOI” (Section-I of RFP) means the Letter of Invitation sent by the Procuring Agency to the Bidder.
- (t) “Most Advantageous Bid” means (i) a Bid or proposal for goods, works or services that after meeting the eligibility or qualification criteria, is found substantially responsive to the terms and conditions as set out in the bidding or request for proposals documents; and (ii) evaluated as the highest ranked Bid or proposal on the basis of cost or quality or qualification or any combination thereof, as specified in the Bidding Documents or request for proposal documents which



shall be in conformity with the selection techniques to be issued by the Authority.

- (u) “Procuring Agency (PA)” means the SMTA with which the selected Bidder signs the Contract for the Services.
- (v) “Proposal” means the Technical Proposal and the Financial Proposal.
- (w) “RFP” means the Request for Proposals prepared by the Procuring Agency for the selection of Bidders.
- (x) “Rules” means the Sindh Public Procurement Rules, 2010 (as amended till the date of RFP advertisement).
- (y) “Sub-Bidder” means any person or entity to whom the Bidder subcontracts any part of the Services.
- (z) “Terms of Reference” (TOR) means the document included in the RFP as Section-V which explains the objectives, scope of work, activities, tasks to be performed, respective responsibilities of the Procuring Agency and the Bidder, and expected results and deliverables of the Assignment.

2. Introduction

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

3. Conflict of Interest

- 3.1.1 Bidders are required to provide professional, objective, and impartial advice and holding the Procuring Agency interest



paramount. They shall strictly avoid conflict with other Assignments or their own corporate interest. Bidders have an obligation to disclose any situation of actual or potential conflict that impacts their capacity to serve the best interest of the Procuring Agency, or that may reasonably be perceived as having such effect. Failure to disclose said situations may lead to the disqualification of the Bidder or the termination of its Contract.

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

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

**Conflicting
Relationship**

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

- (a) They are on leave of absence without pay;



- (b) They are not being hired by the agency they were working for, six months prior to going on leave; and
 - (c) Their employment would not give rise to any conflict of interest.
- 4. Fraud and Corruption**
 - 4.1 It is the Government's policy that Bidders under the contract(s) observe the highest standard of ethics during the procurement and execution of such contracts. In pursuit of this policy, the Procuring Agency follows the instructions contained in SPPR 2010 which defines:

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

Under Rule 35 of SPPR 2010, "The PA can inter-alia blacklist Bidders found to be indulging in corrupt or fraudulent practices. Such barring action shall be duly publicized and communicated to the SPPRA. Provided that any supplier or contractor who is to be blacklisted shall be accorded adequate opportunity of being heard".
- 5. Integrity Pact**
 - 5.1 Pursuant to Rule 89 of SPPR 2010 Bidder undertakes to sign an Integrity pact in accordance with prescribed format attached hereto for all the procurements **(Annexure-A)**.
- 6. Eligible Bidders**
 - 6.1 If short listing process has been undertaken through REOI, as outlined under Rule 73 and 74 of SPPR 2010 for the Contract(s) for which these RFP documents are being issued, those firms - in case of Joint Ventures with the same partner(s) and Joint Venture structure - that had been pre-qualified are eligible.
 - 6.2 Short listed Bidders emerging from request of expression of interest are eligible.
- 7. Eligibility of Sub-Bidders**
 - 7.1 A shortlisted Bidder would not be allowed to associate with Bidders who have failed to qualify the short listing process.
- 8. Only One Proposal**
 - 8.1 Shortlisted Bidders may only submit one proposal. If a Bidder submits or participates in more than one proposal, such proposals shall be disqualified. Participation of the same Sub-Bidder, including individual experts, to more than one proposal is not allowed.
- 9. Proposal Validity**
 - 9.1 The Data Sheet indicates Proposals validity that shall not be more than 90 Days in case of National Competitive Bidding (NCB) and 120 Days in case of International competitive



Bidding (ICB). During this period, Bidders shall maintain the availability of Professional staff nominated in the Proposal. The Procuring Agency will make its best effort to complete negotiations within this period. Should the need arise; however, the Procuring Agency may request Bidders to extend the validity period of their proposals. Bidders 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, Bidders may submit new staff in replacement, who would be considered in final evaluation for contract award. Bidders who do not agree have right to refuse to extend the validity of their Proposals.

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

**10. Clarification and
Amendment in RFP
Documents**

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

**11. Preparation of
Proposals**

- 11.1 In preparing their Proposal, Bidders are expected 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 Bidder.



12. Language

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

**13. Technical Proposal
Format and Content**

- 13.1 While preparing the Technical Proposal, Bidders must give particular attention to the following:
- (a) If a Bidder considers that it does not have all the expertise for the Assignment, it may obtain a full range of expertise by associating with individual Bidder(s) and/or other firms or entities in a joint venture or sub-consultancy, as appropriate. The international Bidders are encouraged to seek the participation of local Bidders by entering into a joint venture with, or subcontracting part of the Assignment to, national Bidders.
 - (b) For Assignments on a staff-time basis, the estimated number of professional staff-months is given in the Data Sheet. The proposal shall, however, be based on the number of professional staff-months estimated by the firm. For fixed-budget-based Assignments, the available budget is given in the Data Sheet, and the Financial Proposal shall not exceed this budget.
 - (c) It is desirable that the majority of the Key Professional Staff proposed be permanent employees of the firm or has an extended and stable working relationship with it.
 - (d) Proposed professional staff must, at a minimum, have the experience indicated in the Data Sheet, preferably working under similar geographical condition.
 - (e) Alternative professional staff shall not be proposed, and only one Curriculum Vitae (CV) shall be submitted for each position.
- 13.2 The Technical Proposal shall provide the following information using the attached Standard Forms (Section-III):
- (a) A brief description of the Bidder organization and an outline of recent experience on Assignments of a similar nature – for each Assignment, the outline should indicate, inter alia, the profiles of the staff, duration of the Assignment, contract amount, and firm's involvement (Form TECH-2).



- (b) Any comments or suggestions on the Terms of Reference and on the data, a list of services, and facilities to be provided by the PA (Form TECH-3).
- (c) The list of the proposed staff team by specialty, the tasks that would be assigned to each staff team member, and their timing (Form TECH-5).
- (d) CVs recently signed by the proposed Key Professional Staff and the authorized representative submitting the proposal (Form TECH-6). Key information should include number of years working for the Bidder and degree of responsibility held in various Assignments during the last 10 years.
- (e) Estimates of the total staff input (professional and support staff; staff time) needed to carry out the Assignment, supported by bar chart diagrams showing the time proposed for each professional staff team member (Form TECH-7).
- (f) A detailed description of proposed methodology, work plan for performing the Assignment, staffing, and monitoring of training, if the Data Sheet specifies training as a major component of the Assignment (Form TECH-4).
- (g) Any additional information and documents requested in the Data Sheet.

13.3 The Technical Proposal shall not include any financial information.

14. Financial Proposal

14.1 The Financial Proposal shall be prepared using the attached Standard Forms (Section-IV). It shall list all costs associated with the Assignment, including (a) remuneration for staff (in the field and at the Bidders' office), and (b) reimbursable expenses indicated in the Data Sheet (if applicable). Alternatively Bidder may provide its own list of cost. If appropriate, these costs should be broken down by activity. All activities and items described in the Technical Proposal must be priced separately; activities and items described in the Technical Proposal but not priced, shall be assumed to be included in the prices of other activities or items.

15. Taxes

15.1 The Bidder will be subject to all admissible taxes including stamp duty and service charges at a rate prevailing on the date of contract agreement unless exempted by relevant tax authority.



16. Submission, Receipt, and Opening of Proposals

- 16.1 The Bidder shall upload the bids on EPAD System within due date and time as EPAD System will not accept bids after the deadline.
- 16.2 However, the Tender Fees and Bid Security in form of Pay Order in favor of “**Sindh Mass Transit Authority**” must be submitted physically at SMTA office.
- 16.3 The Procuring Agency 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. The Bidders' representatives who are present shall sign a register evidencing their attendance.
- 16.4 The Procuring Agency will prepare minutes of the bid opening.

17. Proposals Evaluation

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

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

18. Evaluation of Technical Proposals

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

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

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

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



**19. Evaluation of
Financial Proposals**

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

20. Negotiations

- 20.1 Negotiations will be held at the date and address indicated in the Data Sheet. The invited Bidder 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 PA proceeding to negotiate with the next-ranked Bidder. Representatives conducting negotiations on behalf of the Bidder 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 Bidder to improve the Terms of Reference. The PA and the Bidders 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 PA and the Bidder, will become part of Contract Agreement.

**22. Financial
Negotiations**

- 22.1 If applicable, it is the responsibility of the Bidder, before starting financial negotiations, to contact the local tax authorities to determine the tax amount to be paid by the Bidder 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. Bidders will provide the PA with the information on remuneration rates described in the Appendix attached to Section 4 (Financial Proposal - Standard Forms of this RFP).

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

- 23.1 Having selected the Bidder on the basis of, among other things, an evaluation of proposed Professional staff, the PA expects to negotiate a Contract on the basis of the Professional staff named in the Proposal. Before contract negotiations, the PA will require assurances that the Professional staff will be actually available. The PA 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 Bidder may be disqualified. Any proposed substitute shall have equivalent or better qualifications and experience than the original candidate and be submitted by the Bidder within period of time specified in letter of invitation to negotiate.

24. Award of Contract

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



- 24.3 The Bidder 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 Bidders 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 Bidder of confidential information related to the process may result in the rejection of its Proposal.



Section II – Instructions to Bidders

Bid Data Sheet

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

ITB Reference	Description
ITB 2.1	The Procuring Agency is: Sindh Mass Transit Authority, Government of Sindh, D-43/1, Shahra-e-Ghalib, Block 2, Clifton, near Bilawal Chowrangi, Karachi. The Assignment title is: Non-Consultancy Services Appointment of an Independent Bidder / Auditor Firm for Evaluation of Operator Claims, Contractual Payment Entitlements and Related Financial Information. Market approach is: National Competitive Bidding under single stage two envelope – Open to all eligible bidders
ITB 2.2	Financial Proposal to be submitted together with Technical Proposal: Yes Both of these proposals (technical and financial) must be uploaded through EPAD System.
ITB 2.5	The Procuring Agency may provide facilities and inputs that include: • Access to relevant reference documents or information, if available; • Feedback and approvals on the relevant reports from time to time; and • Any other support needed for the smooth execution of the Assignment.
ITB 5.1	Bidder undertakes to sign Integrity Pact as per instructions in this RFP.
ITB 6 & 7	Shortlisted Bidders may associate with other shortlisted Bidders: Not applicable
ITB 8.1	Alternative bids shall not be considered.
ITB 9.1	The Bid validity period shall be Ninety (90) days effective from the date of opening of technical bids.
ITB 12.1	The language of the submitted proposal shall be in English. All correspondence exchange shall be in English language. Language for translation supporting documents/ literature is English.
ITB 13.1	The format of the Technical Proposal to be submitted is: Full Technical Proposal (FTP)
ITB 13.1(a) ITB 1.1(r)	Maximum number of members in the Consortium/ Joint Venture shall be: Not allowed – individual firm may participate subject to qualifying the eligibility and technical evaluation criteria as outlined in this document
ITB 14.1	Bidders shall quote their bid price using Pak Rupees (PKR) , using the standard forms or equivalent, as applicable for execution of the Assignment.



ITB 15.1	Amounts payable by the PA to the Bidder under the contract to be subject to the local taxation, stamp duty and service charges, as applicable at the time of bids' submission.
ITB 16.2	Bids must be submitted through SPPRA EPAD System.
ITB 16.3	
TC 18.1	Eligibility Criteria (Preliminary Assessment): The bidder must qualify the following requirements for further assessment (subsequent technical evaluation and marking): (Read with ITB 13.1, ITB 6.1 and ITB 2.2) - The bidder must have valid constituent documents in accordance with the applicable laws; - The bidder must have valid registration with Federal Board of Revenue for Income Tax, and Sindh Revenue Board/ or relevant tax authority; - The bidder must be a qualified Chartered Accountants enrolled with the Institute of Chartered Accountants of Pakistan (ICAP) to provide professional services under Chartered Accountants Ordinance, 1961; - The bidder must be on Active Taxpayer List (ATL) of Federal Board of Revenue and must have filed tax returns during last three (3) years; - The bidder must have a minimum of ten (10) years' experience as Chartered Accountants firm; - The bidder must have a minimum average annual financial turnover of PKR 500 million or above during the last three (3) years; - The bidder must have Key Professional Staff with a minimum qualification & experience mentioned under Tech Evaluation Criteria - The bidder must have secured at least three satisfactory Quality Control Reviews (QCR) issued by the ICAP in the last ten (10) years; - The name of bidder firm must appear in the list of registered chartered audit firm issued by Audit Oversight Board of SECP. - The name of Chartered Audit firm must appear in Category 'A' or 'B' in Panel of Auditors issued by SBP. - The bidder: - must not be blacklisted by any public/ private sector organization; - must not be in bankruptcy or liquidation proceeding; - has not been convicted of fraud, corruption or money laundering; - is not aware of any conflict of interest or potential conflict of interest arising from prior or existing contracts or relationships which could materially affect its capability to comply with the obligations under the Consultancy Contract. Technical Evaluation Criteria: Refer to the RFP pages # 24 & 25 <i>The prospective bidders must read carefully and note the following conditions relating to an integral part of the evaluation criteria:</i> <i>Sub-Bidder's credentials & experience is not eligible for scoring. Furthermore, the global experience of parent company or associated firms abroad is also not eligible for scoring;</i>



ITB 18.1	Eligibility Criteria (Mandatory Documents – Refer to the Eligibility and Technical Evaluation Criteria): The bidder must enclose, along with the technical proposal, copies of the following documents including but not limited to (Read with ITB 13.1, 6.1, 2.2): i. Registration details including Articles of Incorporation (or equivalent documents of constitution or association) and documents of registration of legal entity (including NTN, SRB and ICAP as applicable); ii. Company profile describing nature of business and field of experience; iii. Power of Attorney (refer to the Appendix – C); iv. Audit reports containing balance sheets, income statements, and cash flow statements of last three (3) years duly issued and verified by a certified chartered accountant firm; v. Income tax returns filed for last three (3) years; vi. Qualification record indicating contracts scope and references proving completion of requisite number of contract(s) in last ten (10) years; vii. Work orders, contract agreements with addenda (if any), and contract' completion certificates during the last ten (10) years; viii. CVs of the Key Professional Staff, must having registration with relevant bodies as and if applicable, dedicated for this Assignment; ix. Historical contracts non-performing details, if any, with reasons leading to non-performance; x. Litigation history with pending cases and nature of such litigations; xi. An affidavit, duly attested by Oath Commissioner, that the bidder is not blacklisted by any public or private sector organization (refer to the Appendix-B); xii. Any other document, including Form-Tech and others as applicable and referred in the ITB, associated with qualifying the eligibility, technical evaluation criteria, and other terms and conditions. <i>The prospective bidders must read carefully and note the following conditions relating to an integral part of the evaluation criteria:</i> i. <i>In case, a bidder has proposed a Key Professional Staff from educational/ research institutions, then a 'No Objection Certificate' issued from the concerned institution shall be enclosed with the CV of such individual;</i> ii. <i>Prospective bidders must provide valid documents against each criteria/ sub-criterion as required for qualifying eligibility and technical evaluation criteria. Documents received without concrete evidence(s) will be marked as disqualified or assigned zero marks as the case may be.</i> iii. <i>The Procuring Agency reserves the right to cross-verify or call further information/ documents, if deemed necessary during the bidding process, to ensure reliability of information and capability of bidder. The bidder's non-submission of required document(s) or information on time may result in disqualification or non-scoring of a particular credential as the case may be.</i>
ITB 19.4	Selection Method = Single-Stage Two-Envelope Procedure (Rated criteria is not applicable)



ITB 24.1	The Procuring Agency shall award the procurement contract to a Bidder qualifying the eligibility or preliminary evaluation criteria i.e. Most Advantageous Bid.
ITB 24.2	Successful Bidder, whose bid found and declared by the Procuring Agency as the Most Advantageous Bid, upon receiving the Letter of Award shall require to furnish the performance security equivalent to 5% of the contract amount in the shape of Bank Guarantee , valid for a period of ninety (90) days beyond the specified Contract duration, issued by a scheduled bank in Pakistan (with a minimum rating of 'A-' by JCR VIS or an equivalent rating by PACRA or any other creditable credit rating agency) in favor of the ' Sindh Mass Transit Authority '.
ITB 24.3	Expected date for commencement of services is: Immediately after signing of the contract agreement by both the parties.
ITB 24.4	Contract = Lump sum type initially for 1 year, which is extendable for a further 2 years on the same terms and conditions, subject to satisfactory performance and with the mutual consent of both parties. However, payment will be made according to the payment schedule, which includes all applicable taxes
ITB 24.5	The selected firm shall be responsible for carrying out the entire scope of work satisfied by the employer under a lump-sum fee.



Technical Evaluation Criteria (ITB 18.1)						
Sr. #	Sub-Criteria and Points				Maximum Points	
1.	Firm's experience (Max. Points = 30) Note: <i>i. Scores will be awarded to a Bidder based on milestones achieved for a project</i> <i>ii. Bidders shall attach supporting documents/ evidence of experience</i>	1.1 General Experience (Maximum Points = 10)				
		1.1.1	Bidder's experience in conducting financial accounts/internal audits of any public or private sector organization during the last ten (10) years (Minimum contract value PKR 12M per annum) [2 Marks per completed contract]		10	
		1.2 Relevant Experience (Maximum Points = 20)				
		1.2.1	Relevant Experience: Bidder's experience in conducting internal audits and related advisory in public sector organizations/departments during the last ten (10) years (Minimum contract value PKR 15M per annum) [5 Marks per completed project]		20	
Total Points (General and Relevant Experience)					30	
2.	Key Professional Staff (Max Points = 30) Note: <i>i. KPS must provide evidence of their valid registration with professional bodies (refer to the table of weightage points)</i>	2.1 Team Leader			7.5	
		2.2 Director			7.5	
		2.3 Accountancy and Business Service Manager			5	
		2.4 Internal Control & SOP Expert			5	
		2.5 Assistant Manager – Accountancy			2.5	
		2.6 Assistant Manager – Internal Control			2.5	
		Total Points (Key Professional Staff)			30	
3.	Financial Capability (Max. Marks = 15) Note: <i>i. Bidder to submit audited financial statements of last three years.</i>	3.1 Average annual turn-over of last three (3) years			15	
		i.	≥	PKR 2000 mil		15 Points
		ii.	≥ PKR 1500 million and < PKR 2000 million			12 Points
		iii.	≥ PKR 1000 million and < PKR 1500 million			9 Points
		iv.	≥ PKR 750 million and < PKR 1000 million			6 Points
		v.	≥	PKR 500 million an		3 Points
		< PKR 750 million				
4.	Understanding of the Assignment and Proposed Methodology (Max. Marks = 25)	4.1 Understanding of the Assignment			10	
		4.2 Proposed Methodology			10	
		4.3 Work Plan			5	
		Grand Total Points (Technical Evaluation Criteria)			100	
Qualifying Points						

Note: A bidder must attain a minimum of **75 points** to qualify the technical evaluation criteria and it is mandatory to obtain 50% in each sub criteria





Key Professional Staff (Points Weightage Assigned to Each Individual based on Qualification and Experience)					
Sr.	Key Professional Staff	Maximum Weightage (Qualification 25% and Relevant Experience 75%)			
		Qualification	Weightage	Relevant Experience (post articleship)	Weightage
2.1	Team Leader	FCA	25%	≥ 20 years' experience in accounts/audit	75%
				≥ 15 years and < 10 years	60%
2.2	Director	FCA	25%	≥ 12 years' experience in accounts/audit	75%
		ACA/FCCA/FCMA	15%	≥ 6 years and < 12 years	40%
2.3	Accountancy and Business Service Manager	ACA / FCCA	25%	≥ 10 years' experience of in accountancy services	75%
		ACCA / FCMA / MBA	15%	≥ 6 years and < 10 years	50%
2.4	Internal Control & SOP Expert	ACA / FCCA	25%	≥ 10 years' experience of in internal controls / internal audit	75%
		ACCA / FCMA / MBA	15%	≥ 6 years and < 10 years	50%
2.5	Assistant Managers – Accountancy and Business Service	CA (Finalist) / ACCA / ACMA / MBA	25%	≥ 8 years' relevant experience	75%
				≥ 5 years and < 8 years	60%
				≥ 3 years and < 5 years	40%
2.6	Assistant Managers – Internal control & SOP	CA (Finalist) / ACCA / ACMA / MBA	25%	≥ 8 years' relevant experience	75%
				≥ 5 years and < 8 years	60%
				≥ 3 years and < 5 years	40%



Section III – Technical Proposal

Table of Contents

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

Refer to Reference Paragraph 3.4 of the Data Sheet for format of Technical Proposal to be submitted, and paragraph 3.4 of Section 2 of the RFP for Standard Forms required and number of pages recommended.

Form TECH-1. Technical Proposal Submission Form.....	27
Form TECH-2. Bidder's Organization and Experience.....	28
A. Bidder's Organization.....	28
B. Bidder's Experience.....	29
Form TECH-3. Comments and Suggestions on the Terms of Reference an on Counterpart Staff and Facilities to be Provied by the PA.....	30
A. On the Terms of Reference	30
B. On Counterpart Staff and Facilities.....	31
Form TECH-4. Description of Approach, Methodology, and Work Plan for Performing the Assignment.....	32
Form TECH-5. Team Composition and Task Assignments.....	33
Form TECH-6. Curriculum Vitae (CV) for Proposed Professional Staff.....	34
Form TECH-7. Staffing Schedule.....	35
Form TECH-8. Staffing Schedule.....	36



Form Tech-1. Technical Proposal Submission Form*[Location, Date]*To: *[Name and address of the Procuring Agency]*

Dear Sirs:

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

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

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

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

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

We remain,

Authorized Signature [In full and initials]: _____

Name and Title of Signatory: _____

Name of Firm: _____

Address: _____



Form Tech-2. Bidder's Organization and Experience

A. Bidder'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. Bidder's Experience

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

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

Firm's Name: _____



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

A. On the Terms of Reference

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



B. On Counterpart Staff and Facilities

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



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

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

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

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

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

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



[illegible]

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

1. **Proposed Position** *(only one candidate shall be nominated for each position):* _____
2. **Name of Firm** *(insert name of firm proposing the staff):* _____
3. **Name of Staff** *[Insert full name]:* _____
4. **Date of Birth:** _____ **Nationality:** _____
5. **Education** *[Indicate college/university and other specialized education of staff member, giving names of institutions, degrees obtained, and dates of obtainment]:* _____
6. **Membership of Professional Associations:** _____
7. **Other Training** *[Indicate significant training since degrees under 5 - Education were obtained]:* _____
8. **Countries of Work Experience** *[List countries where staff has worked in the last ten years]:*

9. **Languages** *[For each language indicate proficiency: good, fair, or poor in speaking, reading, and writing]:* _____
10. **Employment Record** *[Starting with present position, list in reverse order every employment held by staff member since graduation, giving for each employment (see format here below): dates of employment, name of employing organization, positions held]:* _____
From [Year]: _____ To [Year]: _____
Employer: _____ Positions held: _____
11. **Detailed Tasks Assigned** *[List all tasks to be performed under this Assignment]:* _____
12. **Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned** *[Among the Assignments in which the staff has been involved, indicate following information for those Assignments that illustrate staff capability to handle tasks listed under point 11.]:*
Name of Assignment or project: _____ Year: _____
Location: _____ PA: _____
Main project features: _____ Positions held: _____
Activities performed: _____

13. Certificate

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

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

Full name of authorized representative: _____



Form Tech-7. Staffing Schedule¹

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

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

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

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

 Full time input

 Part time input



Form Tech-8. Work Schedule

No	Activity ¹	Months ²												
		1	2	3	4	5	6	7	8	9	10	11	12	n
1														
2														
3														
4														
5														
n														

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

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



Section IV – Financial Proposal

Standard Forms

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

Financial Proposal Standard Forms shall be used for the preparation of the Financial Proposal according to the instructions provided under para 3.6 of Section 2. Such Forms are to be used whichever is the selection method indicated in para 4 of the Letter of Invitation.

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

Form FIN-1. Financial Proposal Submission Form.....	38
Form FIN-2. Summary of Costs	39
Form FIN-3. Breakdown of Costs by Activity	40
Form FIN-4. Breakdown of Remuneration	41
Form FIN-5. Breakdown of Reimbursable Expenses	43
Appendix. Financial Negotiations - Breakdown of Reimbursable Rates	45



Form FIN-1. Financial Proposal Submission Form

[Location, Date]

To: [Name and address of PA]

Dear Sirs:

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

Our Financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations, up to expiration of the validity period of the Proposal, i.e. before the date indicated in Paragraph Reference 1.12 of the Data Sheet.

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

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

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

We remain,

Yours sincerely,

Authorized Signature [In full and initials]: _____

Name and Title of Signatory: _____

Name of Firm: _____

Address: _____

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

^{2.} If applicable, replace this paragraph with: "No commissions or gratuities have been or are to be paid by us to agents relating to this Proposal and Contract execution."



Form FIN-2. Summary of Costs

A. Component 1: Enterprise Internal Controls Framework (Lump-Sum Fee)

Deliverable Ref	Scope Description	Fee in PKR (Inclusive of All Taxes)
D1 & D2	Inception Report & Current-State Diagnostic	[Insert Fee]
D3 & D4	Framework Policy & Financial SOPs	[Insert Fee]
D5 & D6	Assist in Procurement if required Project & Operational SOPs	[Insert Fee]
D7 – D10	Documentation Pack, Toolkit, Pilot & Handover	[Insert Fee]
SUB-TOTAL A		
TOTAL AMOUNT OF APPLICABLE TAXES		
GRAND TOTAL OF A INCLUDING ALL TAXES		

B. Component 2: Outsourced Accounting Function (1-Year Recurring Fee)

Contract Period	Monthly Fee (PKR) DOCX	Annual Total Fee (PKR)
Year 1 (Months 1 – 12)	[Insert Monthly Fee]	[Insert Annual Fee]
SUB-TOTAL B	Component 2 Total Fee	[Insert Subtotal B]
TOTAL AMOUNT OF APPLICABLE TAXES		
GRAND TOTAL OF B INCLUDING ALL TAXES		

TOTAL QUOTED BID PRICE COMPONENT 1 & 2(A + B) INCLUDING ALL TAXES = PKR ----- (PAK RUPEES -----)

Note :- Bid Price will be considered accumulative of both components i.e. sum of component 1 & 2



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



Form FIN-3. Breakdown of Costs by Activity¹

Not Applicable

Group of Activities:² _____ _____	Description:³ _____ _____			
Cost Component	Costs			
	[Indicate Head 1]	[Indicate Head 2]	[Indicate Head 3]	[TOTAL]
Remuneration				
Reimbursable Expenses NOT Applicable				
Subtotals				

1. Form FIN-3 shall be filled at least for the whole Assignment. In case some of the activities require different modes of billing and payment (e.g.: the Assignment is phased, and each phase has a different payment schedule), the Bidder shall fill a separate Form FIN-3 for each group of activities.
2. Names of activities (phase) should be the same as, or correspond to the ones indicated in the second column of Form TECH-8.
3. Short description of the activities whose cost breakdown is provided in this Form.



Form FIN-4. Breakdown of Remuneration¹

Not Applicable

Group of Activities: _____							
Name ²	Position ³	Staff-month Rate ⁴	Input ⁵ (Staff-months)	[Cost Component 1]	[Cost Component 2]	[Cost Component 3]	[TOTAL]
Partners / Director / Manager							
		[Home]					
		[Field]					
Staff							
		[Home]					
		[Field]					
Total Costs							

1. Form FIN-4 shall be filled for each of the Forms FIN-3 provided.
2. Professional Staff should be indicated individually; Support Staff should be indicated per category (e.g.: draftsmen, clerical staff).
3. Positions of Professional Staff shall coincide with the ones indicated in Form TECH-5.
4. Indicate separately staff-month rate and currency for home and field work.
5. Indicate, separately for home and field work, the total expected input of staff for carrying out the group of activities or phase indicated in the Form.



Not Applicable

1. Form FIN-5 should be filled for each of the Forms FIN-3 provided, if needed.
2. Delete items that are not applicable or add other items according to Paragraph Reference 3.6 of the Data Sheet.
3. Indicate route of each flight, and if the trip is one- or two-ways.
4. Only if the training is a major component of the Assignment, defined as such in the Data Sheet or TOR.



Form FIN-5. Breakdown of Expenses Not Applicable

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

1. Delete items that are not applicable or add items according to Paragraph Reference 3.6 of the Data Sheet.
2. Only if the training is a major component of the Assignment, defined as such in the Data Sheet or TOR.



Appendix. Financial Negotiations – Breakdown of Remuneration Rates (Not Applicable)

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

1. Review of Remuneration Rates

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

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

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

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

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

- iv. **Overheads:** Overhead expenses are the firm's business costs that are not directly related to the execution of the Assignment and shall not be reimbursed as separate items under the contract. Typical items are home office costs (partner's time, nonbillable time, time of senior staff monitoring the project, rent, support staff, research, staff training, marketing, etc.), the cost of staff not currently employed



on revenue-earning projects, taxes on business activities and business promotion costs. During negotiations, audited financial statements, certified as correct by an independent auditor and supporting the last three years' overheads, shall be available for discussion, together with detailed lists of items making up the overheads and the percentage by which each relates to basic salary. The PA does not accept an add-on margin for social charges, overhead expenses, etc., for staff who are not permanent employees of the firm. In such case, the firm shall be entitled only to administrative costs and fee on the monthly payments charged for subcontracted staff.

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

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

2. Reimbursable Expenses

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

3. PA Guarantee

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

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



Sample Form

Consulting Firm:

Country:

Assignment:

Date:

Bidder's Representation Regarding Costs and Charges

We hereby confirm that:

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

[Name of Consulting Firm]

Signature of Authorized Representative

Date

Name: _____

Title: _____



Bidder's Representation Regarding Costs and Charges
(Not Applicable)

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

1. Expressed as percentage of 1

2. Expressed as percentage of 4



Section V – Terms of Reference

SUMMARY/ OVERVIEW OF THE ASSIGNMENT	
Procuring Agency's Name	Sindh Mass Transit Authority, Government of Sindh
Assignment Title	Non-Consulting Services : Appointment of an Independent Firm / Auditor Firm for Evaluation of Operator Claims, Contractual Payment Entitlements and Related Financial Information for the Financial Year 2026-27.
Contract Duration	For further details, refer to pg No. 66 (GCC.6.5.1)
Contract Type	Lump-sum
Procurement Framework	Sindh Public Procurement Act and Sindh Public Procurement Rules, 2010 (as prevails at the RFP advertisement time)
Market Approach	National Competitive Bidding
Selection Procedure	Single Stage Two Envelope Procedure (Financial proposal of only technically qualified proposal shall only be opened and contract will be awarded to most advantageous bidder.
Commencement Date (Expected)	After signing the Agreement



SCHEDULE OF REQUIREMENTS, DELIVERABLES TIMELINES AND PAYMENT SCHEDULE**COMPONENT 1: Governance and Internal Controls Design (Timeline: 18 Weeks)****Start=Signing of Contract**

DEL. #	DELIVERABLE NAME & KEY DESCRIPTION	DELIVERABLE TIMELINES	PAYMENT SCHEDULE
D1	Inception Report: Confirmed scope, process universe, ten priority processes, stakeholders, information request, workplan, and quality approach.	2 Weeks from Start	5%
D2	Current-State Internal Controls Diagnostic: Control maturity assessment, entity-level review, detailed gap register, root causes, heat map, and quick wins.	8 Weeks from Start	10%
D3	Enterprise Internal Controls Framework & Policy: Policy, control taxonomy, roles, documentation standards, deficiency methodology, monitoring, and delegation matrix.	10 Weeks from Start	10%
D4	Financial Controls SOPs: SOPs and process flowcharts covering budgeting, expenditure/payments, treasury/banking, close, reporting, fare revenue, payroll, taxes, and master data.	12 Weeks from Start	10%
D5	Procurement, Contract & Project Controls SOPs: SOPs covering vendor management, contract admin, variations, claims, invoice certification, and capital project (ADP) monitoring.	15 Weeks from Start	10%
D6	Operational & Support SOPs: SOPs covering mass transit operations, fare collection/settlement, fleet, fixed assets, inventory, HR operations, administration, safety, and IT controls.	17 Weeks from Start	10%



DEL. #	DELIVERABLE NAME & KEY DESCRIPTION	DELIVERABLE TIMELINES	PAYMENT SCHEDULE
D7	Priority Process Documentation Pack: Flowcharts, narratives, segregation-of-duties analysis, control evidence requirements, and gap remediation for 10 priority processes.	17 Weeks from Start	10%
D8	Control Monitoring Toolkit: Self-assessment questionnaires, management certifications, exception/waiver procedures, deficiency tracker, indicators, and dashboard.	17 Weeks from Start	10%
D9	Implementation Roadmap & Pilot Report: Prioritized roadmap, pilot implementation results across 3 priority processes, and scale-up recommendations.	18 Weeks from Start	10%
D10	Training, Handover & Sustainability Pack: Executive briefings, training workshops, role cards, editable files, document register, and framework maintenance plan.	18 Weeks from Start	15%

COMPONENT 2: Outsourced Accounting Services (Duration: 1 Year)

- **Monthly Deliverables:** Updated General Ledger, Trial Balance, Journal Voucher Register, Bank Reconciliations, Accounts Payable Aging, Fare Revenue Reconciliations, and Sales/Income Tax Withholding Deposits & Filings.
- **Quarterly Deliverables:** Segmental Financial Performance Statements, Budget vs. Actual Variance Analysis, Fixed Asset Register Reconciliations, and Grant Utilization Certificates. Further, submit quarterly financial report of entire SMTA to Finance and Audit Committee of the SMTA board.

Annual Deliverables: Draft Annual Financial Statements (Audit-Ready with notes), Supporting Schedules, and Annual Tax Reconciliations/Returns, facilitate the authority in annual audit carried DG (Audit)



COMPONENT 1**DEVELOPMENT AND INSTITUTIONALIZATION OF AN ENTERPRISE INTERNAL CONTROLS FRAMEWORK****Background**

Sindh Mass Transit Authority (SMTA) is responsible for planning, developing, regulating, coordinating and supporting mass transit systems and related projects across Sindh. Its activities include public funding, development schemes, infrastructure delivery, bus and operator arrangements, fare and non-fare revenue, fleet and asset stewardship, procurement and contract management, technology-enabled operations, safety and regulatory coordination.

SMTA intends to engage a qualified consulting firm to develop and institutionalize an enterprise-wide Internal Controls Framework. The framework shall establish consistent control principles, documentation standards, ownership, monitoring and reporting across SMTA's financial, operational, administrative, technology and project activities. It must be practical, proportionate to SMTA's operating environment and capable of being maintained by SMTA personnel after completion of the assignment.

Project Objective

The objective of the assignment is to develop and institutionalize a robust Internal Controls Framework that provides reasonable assurance regarding the safeguarding of public resources and assets, reliability of financial and operational information, compliance with applicable requirements, efficient and effective operations, appropriate authorization of decisions and transactions, and timely identification and remediation of control deficiencies.

Expected Outcomes

- A documented enterprise Internal Controls Framework and supporting policy tailored to SMTA.
- A clear control ownership and accountability structure across directorates, projects and operating arrangements, detailed delegation of authorities
- A current-state control maturity assessment and prioritized control-gap remediation plan.
- Documented priority processes, risks, controls, evidence requirements and segregation-of-duties considerations.
- Strengthened financial, procurement, contract, project, revenue, operational, asset, HR operations and IT general controls.
- Standard tools for control self-assessment, certification, exception management, deficiency reporting and remediation tracking.
- Pilot implementation in selected high-risk processes and transfer of capability to SMTA personnel.



Component 1:**Governance and Internal Controls Design Scope of Services****1. Mobilization and Current-State Assessment**

- Confirm the detailed workplan, stakeholders, process universe, information requirements, site visits, deliverable standards and consultation approach.
- Review applicable laws, review contracts if required by the authority, rules, government directives, delegations, policies, SOPs, contracts, system workflows, forms, registers, management reports and prior observations relevant to control design.
- Assess the overall control environment, including authority, accountability, competence, segregation of duties, information flows, documentation, supervision, exception handling and management follow-up.
- Identify control gaps, duplication, manual dependencies, weak audit trails, unclear ownership and inconsistent practices.
- Prepare a control maturity assessment, gap register, root-cause analysis and prioritized quick wins.

2. Internal Controls Framework and Policy

- Develop an enterprise Internal Controls Policy defining purpose, applicability, principles, roles, responsibilities and minimum requirements.
- Develop the Internal Controls Framework methodology, including control objectives, control taxonomy, preventive/detective/corrective classifications, manual/automated classifications and documentation standards.
- Define roles for accountable management, process owners, control owners, control performers, reviewers and action owners.
- Establish standards for control evidence, retention, review, escalation, exception approval, compensating controls and periodic refresh.
- Develop a control-deficiency classification methodology based on likelihood, impact, recurrence, regulatory consequence and exposure.
- Define the annual control management cycle, including risk and process review, control self-assessment, management certification, issue remediation and reporting.
- Develop a delegation of authority matrices comprising of originator, reviewer and approval mechanisms based on quantitative and qualitative (where applicable) factors.
- Align the framework with recognized internal control principles while adapting it to applicable Government of Sindh requirements and SMTA's operating model.

3. Financial Controls

The financial controls workstream shall address the complete financial management cycle and its interfaces with procurement/contracts if required, projects, payroll, revenue, assets and information systems. Further, assist the authority at Board/committees meetings for recurring approvals for any financial assistance needed and may assist in amendment of any contract if required. the Bidder shall assess and design controls in the following areas:



Financial Area	Required Control Coverage
Budget formulation and approval	Budget assumptions, preparation, review, approval, classification, ceilings, supporting basis and alignment with plans/schemes
Budget execution and monitoring	Budget availability, commitment controls, releases, utilization, variance analysis, re-appropriation, supplementary budget and escalation
Payments and expenditure	Delegation of financial authority, invoice validation, supporting documents, three-way checks where applicable, approvals, duplicate prevention, payment release and exception handling
Accounts payable and advances	Vendor master data, liabilities, ageing, advances, recoveries, settlement, retention, deposits and long-outstanding items
Treasury, cash and banking	Bank-account authorization, signatories, cash custody, electronic payments, bank reconciliations, stale instruments, liquidity monitoring and access
Accounting and general ledger	Chart of accounts, journal preparation and approval, posting rights, suspense accounts, reconciliations, period close, corrections and audit trail
Financial reporting	Trial balance review, closing checklist, management accounts, financial statements, disclosures, consolidation where applicable and report approval
Revenue and receivables	Fare and non-fare revenue, billing, collections, exemptions, receivables, settlement, reconciliation, refunds, write-offs and leakage
Payroll and employee payments	Authorized establishment, employee master data, payroll changes, attendance inputs, benefits, deductions, bank transfer, reconciliation and final settlement
Grants, subsidies and public funds	Eligibility, allocation, conditions, utilization, performance linkage, reconciliation, reporting, unspent balances and recovery
Taxes and statutory payments	Registration, calculation, withholding, deposit, returns, certificates, reconciliation and deadline monitoring
Financial master data and access	Vendor/customer masters, bank details, chart of accounts, user roles, privileged access, maker-checker and periodic access review

4. Project and ADP Scheme Controls

- Assist in validation of invoices/bills/IPC under development and non-development expenditures.
- Assist in project completion (PC-IV) regarding financial aspects.
- Assist in preparation of contracts agreement.
- Project financial reporting, forecast-to-complete, commitment and variance monitoring.
- If any other task ancillary to the above.



5. Mass Transit Operations Controls

Operational Area	Required Control Coverage
Bus service and operator management	Service obligations, scheduled and actual kilometers, fleet availability, performance data, deductions, invoice certification, disputes and continuity
Fare collection and settlement	Fare rules, devices, user access, transaction completeness, settlement, reconciliation, refunds, concessions, exceptions and revenue leakage
The overall payments and procedures, as per the contract, between Peoples Bus Service and BRT Green/Orange Line	The overall structure of payments, the role of SMTA Finance/Accounts team, the approval process, the signatories, and the overall payment for each contract for the People's Bus Service Project and the BRT Green Line/Orange Line.
Fleet and depot operations	Vehicle custody, dispatch, utilization, preventive maintenance, spares, fuel/charging, warranty, downtime, cannibalization, and disposal
Service planning and performance	Route approval, schedules, service changes, ridership, punctuality, cancellations, capacity and performance reporting
Safety, incidents and continuity	Safety responsibilities, incident notification, investigation, corrective action, emergency response, recovery and lessons learned
Third-party data and reporting	Source validation, interface completeness, report approval, exception review, contractual reliance and retention of evidence

6. Fixed Assets, Inventory and Stores Controls

- Asset acquisition, capitalization, classification, tagging and entry into the asset register.
- Custody, location, transfer, utilization, physical verification and discrepancy resolution.
- Depreciation, impairment, insurance, maintenance, warranty and useful-life review.
- Inventory receipt, inspection, storage, issuance, returns, reorder levels, obsolete items and stock counts.
- Asset and inventory disposal, approval, valuation, proceeds and record update.

7. Human Resources Operations and Administrative Controls

- Assist in employee onboarding, personnel records, attendance, leave and performance management.
- Assist in payroll inputs, employee benefits, allowances, deductions and change authorization.
- Assist in training, mandatory competencies, conduct, conflicts and disciplinary processes.

8. Development of Standard Operating Procedures and Process Documentation

The Bidder shall develop and/or update Standard Operating Procedures (SOPs) for the priority functional areas and processes identified under the assignment. The final list and number of SOPs shall be confirmed during the inception phase based on the current-state assessment, process criticality, financial exposure, operational importance and availability of existing documentation.

Each SOP shall be documented through a combination of process flowcharts and supporting narrative notes to provide SMTA personnel with a clear and practical understanding of how the relevant process should be performed and controlled.



9. Control Monitoring, Reporting and Remediation

- Develop control self-assessment questionnaires and guidance for process and control owners.
- Develop periodic management certification covering control operation, exceptions and open deficiencies.
- Develop control exception, waiver and compensating-control procedures.
- Create a control-deficiency and remediation tracker with ageing, ownership, due dates, evidence and closure approval.
- Define key control indicators and management dashboards for high-risk or high-volume processes.
- Define escalation thresholds for overdue, repeated, high-impact or systemic deficiencies.
- Establish periodic framework review, ownership update and RCM refresh requirements.

No.	Deliverable	Indicative Content
D1	Inception Report	Confirmed scope, process universe, ten priority processes, stakeholders, information request, workplan and quality approach
D2	Current-State Internal Controls Diagnostic	Control maturity assessment, entity-level review, detailed gap register, root causes, heat map and quick wins
D3	Enterprise Internal Controls Framework and Policy	Policy, principles, control taxonomy, roles, documentation standards, deficiency methodology, monitoring and annual control cycle
D4	Financial Controls SOPs	SOPs and process flowcharts covering priority financial processes, including budgeting, expenditure and payments, treasury and banking, accounting and financial close, financial reporting, revenue and receivables, payroll, advances, public funds, taxes and financial master data, as agreed during the inception phase.
D5	Procurement, Contract Management and Project Controls SOPs	SOPs and process flowcharts covering priority procurement, vendor management, contract administration, variation and claims management, invoice certification, ADP and capital project monitoring, handover and project closure processes.

D6	Operational and Corporate Support SOPs	SOPs and process flowcharts covering priority mass transit operations, fare collection and settlement, operator monitoring, fleet and depot operations, fixed assets, inventory, HR operations, administration, safety, IT and data-control processes.
D7	Priority Process Documentation Pack	Narratives/flows, , segregation-of-duties analysis, control evidence requirements, gaps and remediation for ten processes
D8	Control Monitoring and Reporting Toolkit	Self-assessment, management certification, exception/waiver, deficiency tracker, closure protocol, indicators and dashboard
No.	Deliverable	Indicative Content
D9	Implementation Roadmap and Pilot Report	Prioritized actions, owners, timelines, dependencies, resource needs, results from three pilots and scale-up recommendations
D10	Training, Handover and Sustainability Pack	Executive briefing, workshops, user guides, role cards, editable files, document register and framework-maintenance plan

Component 2:

Outsourcing of Accounting Function post Pilot Implementation and Handover

1. Objective

The objective of component 2 of the assignment is to manage and operate the accounting function of SMTA, in accordance with the Internal Controls Framework established earlier, ensuring:

- Assist in timely and accurate accounting records.
- Assist in compliance with Government of Sindh requirements.
- Assist in Compliance with applicable accounting standards and public sector financial reporting requirements.
- Assist in timely financial reporting for management, regulators, donors, and other stakeholders.
- Assist in Support in budgetary control and financial decision-making.

2. Scope of Services

A. General Accounting & Bookkeeping

The Service Provider shall Assist following

- maintaining the complete books of accounts of SMTA.
- Record all financial transactions in the accounting system.
- Maintain the chart of accounts aligned with SMTA's reporting requirements including segmental reporting for each business segment.



- Perform daily posting of receipts, payments, journals, accruals, and adjustments.
- Maintain supporting schedules and reconciliations.
- Ensure appropriate classification of expenditures between operational, administrative, and capital categories.

Deliverables

- Updated general ledger
- Monthly trial balance
- Journal voucher register
- Reconciliation schedules

A1. Accounts Payable Management

The Service Provider shall assist the following :

- Review invoices and supporting documentation.
- Verify budget availability and approvals.
- Process vendor payments.
- Maintain accounts payable records.
- Monitor advances, retention monies, and recoveries.
- Prepare payable aging reports.

Deliverables

- Monthly AP aging report

A2. Treasury & Bank Management

The Service Provider shall assist the following:-

- Prepare payment instructions and bank transfer documentation.
- Conduct monthly bank reconciliations.
- Monitor bank balances.
- Maintain records of grants, subsidies, and project funding utilization.

Deliverables

- Monthly bank reconciliation statements

A3. Fixed Assets Accounting

The Service Provider shall:

- Maintain fixed asset register separately for each business segment.
- Record acquisitions, disposals, capitalization, and depreciation for each segment.
- Conduct periodic asset verification support.
- Reconcile physical assets with accounting records on a quarterly basis.

Deliverables

- Business segment wise fixed asset register
- Asset movement schedules
- Depreciation schedules.



A4. Revenue Accounting

A4.1 Fare Revenue Accounting and Reconciliation

The Service Provider shall perform the following procedures over fare revenue accounting in accordance with the established framework, including:

- Daily reconciliation of fare collections from ticketing systems, digital payment channels, station collections, and banking receipts.
- Investigation and resolution of fare revenue discrepancies.
- Reconciliation between operational ridership reports and recorded revenue.
- Monitoring of revenue leakages, exceptions, refunds, reversals, and adjustments.
- Preparation of periodic fare revenue reports and analytical dashboards.
- Coordination with ticketing system operators, banks, payment service providers, and operational teams to ensure completeness and accuracy of revenue reporting.

A4.2 Government Funding and Subsidy Accounting

The Service Provider shall:

- Record and monitor government grants, operating subsidies, and project funding received by SMTA.
- Track utilization against approved budgets and funding conditions.
- Prepare supporting schedules for reimbursement claims and funding requests.
- Maintain audit-ready documentation supporting all funding transactions.

A4.3 Grant and Donor Fund Accounting

Where applicable, the Service Provider shall:

- Maintain separate ledgers for grants, subsidies, donor-funded projects, and government funding streams.
- Monitor compliance with grant agreements, funding conditions, and reporting requirements.
- Track restricted and unrestricted funds separately.
- Prepare utilization certificates, expenditure statements, and donor financial reports.
- Support grant audits and provide necessary reconciliations and supporting documentation.

A5. Payroll Accounting Support

The Service Provider shall:

- Verify payroll calculations and deductions and seek approval from the client personnel in accordance with established SOPs.
- Process payroll accounting entries in accordance with the established framework.
- Account for pensions, gratuity, provident fund, and employee benefits where applicable.
- Reconcile payroll-related liabilities.



Deliverables

- Payroll reconciliation reports
- Employee liability schedules

A6. Financial Reporting**A6.1 Project & Development Scheme Accounting**

Given the significant infrastructure and transportation projects managed by SMTA, the Service Provider shall:

- Maintain project-wise accounts.
- Track ADP and donor-funded expenditures.
- Monitor project budgets and commitments.
- Produce project expenditure reports.
- Monitor utilization against approved allocations

Monthly Reports

- Project-wise Trial Balance
- Project-wise Income & Expenditure Statement
- Consolidated Income & Expenditure Statement for SMTA
- Project-wise Statement of Financial Position
- Consolidated Statement of Financial Position for SMTA
- Segment-wise Budget vs Actual Analysis
- Segment-wise and consolidated Cash Flow Statements
- Management Information Reports

Quarterly Reports

- Financial performance review
- Variance analysis
- Fund utilization reports

Annual Reports

- Annual financial statements
- Supporting schedules
- Notes to accounts

B. Tax Compliance

The Service Provider shall:

- Prepare Income Tax and Sales Tax withholding computations.
- Deposit and reconcile withholding taxes.
- Prepare monthly Sales tax and annual Income and Sales tax submissions.
- Issue withholding tax certificates.

Deliverables

- Tax compliance calendar
- Monthly tax returns and summary
- Annual tax reconciliation



C. Compliance with Internal Controls

To ensure that the established Internal Controls Framework is adhered to, the Service Provider shall:

- Follow the established maker-checker controls.
- Follow the established accounting SOPs.
- Conduct monthly control reviews.
- Support internal and departmental audits.
- Track audit observations and corrective actions.

Deliverables

- Internal control compliance report
- Audit issue tracker

3. Expected Outcomes

- Reliable and accurate accounting records
- Strong financial controls and governance
- Timely management reporting
- Improved budget monitoring
- Full statutory and tax compliance
- Audit-ready financial records
- Increased transparency and accountability in utilization of public funds

4. Technology Requirements

The Service Provider shall:

- Operate the accounting function through SMTA's approved ERP/accounting system.
- Configure automated workflows where required.
- Maintain accounting backups and data security.
- Ensure role-based access controls.

The responsibility of procurement and implementation of the ERP/accounting system will rest with SMTA when applicable.

These services under component 2 will be obtained for 1 year and can be extended further as per SMTA needs.

NB:

1. Bidders are required to submit bids for both Components (Enterprise Internal Controls Framework) and (Outsourced Accounting Function). Partial bids for only one Component are not permitted and shall be considered as non-responsive. The bidder shall therefore ensure that its Bid Price Schedule contains complete and valid prices for each and every item/service under both Components. Failure to quote for any mandatory Component or any required item/service shall render the bid non-responsive.
2. For the purpose of evaluation and determination of the lowest evaluated bid, the prices offered by each bidder for both Components shall be aggregated, and the bidder offering the lowe



total price for Component 1 and Component 2 combined, subject to meeting all qualification, technical and other requirements of the bidding documents, shall be considered for award.

3. For component -2, payment shall be made on quarterly basis



Section VI – Conditions of Contract and Standard Forms

General Conditions of Contract

Table of Contents

1. General Provisions.....	55
1.1. Definitions.....	55
1.2. Law Governing Contract.....	56
1.3. Language.....	56
1.4. Notices.....	56
1.5. Location.....	56
1.6. Availability of Member in Charge.....	56
1.7. Authorized Representatives.....	56
1.8. Taxes and Duties.....	57
1.9. Fraud and Corruption.....	57
2. Commencement, Completion, Modification and Termination of Contract	57
2.1. Effectiveness of Contract.....	57
2.2. Commencement of Services.....	58
2.3. Expiration of Contract.....	58
2.4. Modifications or Variations.....	58
2.5. Force Majeure.....	58
2.6. Termination.....	58
3. Obligations of the Bidder	60
3.1. Standard of Performance.....	60
3.2. Conflict of Interests.....	60
3.3. Confidentiality.....	60
3.4. Insurance to be Taken Out by the Bidder	61
3.5. Bidder's Action Requiring PA's Prior Approval.....	61
3.6. Reporting Obligations.....	61
3.7. Documents Prepared by the Bidder to be the Property of the PA.....	61
3.8. Accounting, Inspection and Auditing.....	61
4. Bidder's Personnel	62
4.1. Description of Personnel.....	62
4.2. Removal and/ or Replacement of Personnel.....	62
5. Obligations of the PA	62
5.1. Assistance and Exemptions.....	62
5.2. Change in the Applicable Law Related to Taxes and Duties.....	63
5.3. Services and Facilities.....	63
6. Payments to the Bidder	63
6.1. Performance Security.....	63
6.2. Lump-Sum Payment.....	63



6.3. Contract Price.....	63
6.4. Payment for Additional Services.....	63
6.5. Contract Price.....	63
6.6. Payment for Additional Services.....	63
6.7. Terms and Conditions of Payment.....	63
7. Good Faith	63
7.1. Good Faith.....	63
8. Settlement of Disputes	64
8.1. Amicable Settlement.....	64
8.2. Dispute Resolution.....	64



General Conditions of Contract

1. General Provisions

1.1. Definitions

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

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



- (n) "Personnel" means persons hired by the Bidder or by any Sub-Bidders and assigned to the performance of the Services or any part thereof.
- (o) "SC" means the Special Conditions of Contract by which the GC may be amended or supplemented.
- (p) "Services" means the consulting services to be performed by the Bidder pursuant to this Contract, as described in the Terms of References.
- (q) "Sub-Bidders" means any person or entity to whom/ which the Bidder subcontracts any part of the Services.
- (r) "In writing" means communicated in written form with proof of receipt.

1.2. Law Governing Contract

1.2.1. This Contract, its meaning and interpretation, and the relation between the Parties shall be governed by the applicable law.

1.3. Language

1.3.1. This Contract is executed in the language specified in the SC, which shall be the binding and controlling language for all matters relating to meaning or interpretation of this Contract.

1.4. Notices

1.4.1. Any notice, request or consent required or permitted to be given or made pursuant to this Contract shall be in writing. Any such notice, request or consent shall be deemed to have been given or made when delivered in person to an authorized representative of the Party to whom the communication is addressed, or when sent to such Party at the address specified in the SC.

1.4.2. A Party may change its address for notice hereunder by giving the other Party notice in writing of such change to the address specified in the SC.

1.5. Location

1.5.1. The Services shall be performed at such locations as are specified in special condition of contract and, where the location of a particular task is not so specified, at such locations, whether in the Government's country or elsewhere, as the PA may approve.

1.6. Authority of Member in Charge

1.6.1. In case the Bidder 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 Bidder's rights and obligations towards the PA under this Contract, including without limitation the receiving of instructions and payments from the PA.

1.7. Authorized Representatives

1.7.1. Any action required or permitted to be taken, and any document required or permitted to be executed under this Contract by the PA or the Bidder may be taken or executed by the officials specified in the SC.



- 1.8. Taxes and Duties** 1.8.1. The Bidder, Sub-Bidders, and their Personnel shall pay such direct or indirect taxes, duties, fees, and other impositions levied under the Applicable Law as specified in the SC, the amount of which is deemed to have been included in the Contract Price.
- 1.9. Fraud and Corruption** 1.9.1. If the PA determines that the Bidder and/or its Personnel, sub-contractors, sub-Bidders, services providers and suppliers has engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices, in competing for or in executing the Contract, then the PA may, after giving 14 days' notice to the Bidder, terminate the Bidder's employment under the Contract, and may resort to other remedies including blacklisting/disqualification as provided in SPPR 2010.
- Any personnel of the Bidder, who engages in corrupt, fraudulent, collusive, coercive, or obstructive practice during the execution of the Contract, shall be removed in accordance with Sub-Clause 4.2.
- 1.9.2. **Integrity Pact** – If the Bidder or any of his Sub-Bidders, agents or servants is found to have violated or involved in violation of the Integrity Pact signed by the Bidder as Appendix-A to this Form of Contract, then the Client shall be entitled to:
- (a) recover from the Bidder an amount equivalent to ten times the sum of any commission, gratification, bribe, finder's fee or kickback given by the Bidder or any of his Sub-Bidder, agents or servants;
 - (b) terminate the Contract; and
 - (c) recover from the Bidder any loss or damage to the Client as a result of such termination or of any other corrupt business practices of the Bidder or any of his Sub-Bidder, agents or servants.
- On termination of the Contract under Sub-Para (b) of this Sub-Clause, the Bidder shall proceed in accordance with Sub-Clause 1.9 A. Payment upon such termination shall be made under Sub-Clause 1.9 A after having deducted the amounts due to the Client under 19 B Sub-Para (a) and (c).

2. Commencement, Completion, Modification and Termination of Contract

- 2.1. Effectiveness of Contract** 2.1.1. This Contract shall come into effect on the date the Contract is signed by either Parties or such other later date as may be stated in the SC. The date the Contract comes into effect is defined as the Effective Date.
- 2.2. Commencement of Services** 2.2.1. The Bidder shall begin carrying out the Services not later than number of days after the Effective Date specified in the SC.



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



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

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

- (a) If the PA fails to pay any money due to the Bidder pursuant to this Contract without Bidders fault.
- (b) Pursuant to Clause GC 7 hereof within forty-five (45) days after receiving written notice from the Bidder that such payment is overdue.
- (c) If, as the result of Force Majeure, the Bidder 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 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 PA shall make the following payments to the Bidder:

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

3. Obligations of the Bidder



3.1. General

3.1.1. Standard of Performance: The Bidder shall perform the Services and carry out their obligations hereunder with all due diligence, efficiency and economy, in accordance with generally accepted professional standards and practices, and shall observe sound management practices, and employ appropriate technology and safe and effective equipment, machinery, materials and methods. The Bidder shall always act, in respect of any matter relating to this Contract or to the Services, as faithful advisers to the PA, and shall at all times support and safeguard the PA's legitimate interests in any dealings with Sub-Bidders or third Parties.

3.2. Conflict of Interests

3.2.1. The Bidder shall hold the PA's interests paramount without any consideration for future work and strictly avoid conflict with other Assignments or their own corporate interests.

3.2.2. Bidders not to Benefit from Commissions, Discounts, etc.: The payment of the Bidder pursuant to Clause GC 6 shall constitute the Bidder's only payment in connection with this Contract or the Services, and the Bidder 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 Bidder shall use their best efforts to ensure that the Personnel, any Sub-Bidders, and agents of either of them similarly shall not receive any such additional payment.

3.2.3. Bidder and Affiliates not to be Otherwise Interested in Project: The Bidder agrees that, during the term of this Contract and after its termination, the Bidder and any entity affiliated with the Bidder, as well as any Sub-Bidders and any entity affiliated with such Sub-Bidders, shall be disqualified from providing goods, works or services (other than consulting services) resulting from or directly related to the Bidder's Services for the preparation or implementation of the project.

3.2.4. Prohibition of Conflicting Activities: The Bidder shall not engage, and shall cause their Personnel as well as their Sub-Bidders and their Personnel not to engage, either directly or indirectly, in any business or professional activities which would conflict with activities assigned to them under Contract.

3.3. Confidentiality

3.3.1. Except with the prior written consent of the PA, the Bidder 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 Bidder 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 Bidder**
- 3.4.1. The Bidder (a) shall take out and maintain, and shall cause any Sub-Bidders to take out and maintain, at their (or the Sub-Bidders', as the case may be) own cost but on terms and conditions approved by the PA, insurance against the risks, and for the coverage, as shall be specified in the SC; and (b) at the PA's request, shall provide evidence to the PA showing that such insurance has been taken out and maintained and that the current premiums have been paid.
- 3.5. Bidder's Actions Requiring PA's Prior Approval**
- 3.5.1. The Bidder shall obtain the PA's prior approval in writing before taking any of the following actions:
- (a) entering into a subcontract for the performance of any part of the Services,
 - (b) appointing such members of the Personnel not listed by name in Appendix C, and
 - (c) any other action that may be specified in the SC.
- 3.6. Reporting Obligations**
- 3.6.1. The Bidder shall submit to the PA the reports and documents specified in (PA may insert appendix) hereto, in the form, in the numbers and within the time periods set forth in the said Appendix.
- 3.6.2. Final reports shall be delivered in CD ROM / USB in addition to the hard copies specified in said Appendix.
- 3.7. Documents Prepared by the Bidder to be the Property of the PA**
- 3.7.1. All plans, drawings, specifications, designs, reports, other documents and software submitted by the Bidder under this Contract shall become and remain the property of the PA, and the Bidder shall, not later than upon termination or expiration of this Contract, deliver all such documents to the PA, together with a detailed inventory thereof.
- 3.7.2. The Bidder may retain a copy of such documents and software. Restrictions about the future use of these documents, if any, shall be specified in the SC.
- 3.8. Accounting, Inspection and Auditing**
- 3.8.1. The Bidder shall keep, and shall cause its Sub-Bidders 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 Bidder shall permit, and shall cause its Sub-Bidders to permit, the PA and/or persons appointed by the PA 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 PA if requested by the PA. The Bidder's attention is drawn to Clause 1.9.1 which provides, inter



alia, that acts intended to materially impede the exercise of the PA's inspection and audit rights provided for under Clause 3.8 constitute a prohibited practice subject to contract termination (as well as to a determination of ineligibility pursuant to the PA's prevailing sanctions procedures).

4. Bidder Personnel

4.1. Description of Personnel

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

4.2. Removal and/or Replacement of Personnel

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

4.2.2. If the PA 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 Bidder shall, at the PA's written request specifying the grounds thereof, provide as a replacement a person with qualifications and experience acceptable to the PA.

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

5. Obligations of the PA

5.1. Assistance and Exemptions

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

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

5.2.1. If, after the date of this Contract, there is any change in the Applicable Law with respect to taxes and duties which increases or decreases the cost incurred by the Bidder in performing the Services, then the remuneration and reimbursable expenses otherwise payable to the Bidder under this Contract shall be increased or decreased accordingly by agreement between the Parties, and corresponding adjustments shall be made to the



amounts referred to in Clauses GC 6.2 (a) or (b), as the case may be.

5.3. Services and Facilities

5.3.1. The PA shall make available free of charge to the Bidder the Services and Facilities listed under Appendix F.

6. Payments to the Bidder

6.1. Security

6.1.1. The Bidder has to submit Bid security and the performance security at the rate mention in SC.

6.2. Lump-Sum Contract

6.2.1. The total payment due to the Bidder shall not exceed the Contract Price which is an all-inclusive fixed lump-sum covering all costs required to carry out the Services described in Appendix A. Except as provided in Clause 5.2, the Contract Price may only be increased above the amounts stated in Clause 6.2 if the Parties have agreed to additional payments in accordance with Clause 2.4.

6.3. Contract Price

6.3.1. The price payable in Pak Rupees is set forth in the SC.

6.4. Payment for Additional Services

6.4.1. For purpose of determining remuneration due for additional services as may be agreed under Clause 2.4, a breakdown of the lump sum price is provided in Appendices D and E.

6.5. Terms and Conditions of Payment

6.5.1. Payments will be made to the account of the Bidder and according to the payment schedule stated in the SC. Unless otherwise stated in the SC, the first payment shall be made against the provision by the Bidder of an advance payment guarantee for the same amount, and shall be valid for the period stated in the SC. Such guarantee shall be in the form set forth in Appendix G hereto, or in such other form, as the PA shall have approved in writing. Any other payment shall be made after the conditions listed in the SC for such payment have been met, and the Bidder has submitted an invoice to the PA specifying the amount due.

7. Good Faith

7.1. Good Faith

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

8. Settlement of Disputes

8.1. Amicable Settlement

8.1.1. The Parties agree that the avoidance or early resolution of disputes is crucial for a smooth execution of the Contract and the success of the Assignment. The Parties shall use their best efforts



to settle amicably all disputes arising out of or in connection with this Contract or its interpretation.

8.2. Dispute Resolution

8.2.1. Any dispute between the Parties as to matters arising pursuant to this Contract that cannot be settled amicably within thirty (30) days after receipt by one Party of the other Party's request for such amicable settlement may be submitted by either Party for settlement in accordance with provisions specified in SC.



Special Conditions of Contract

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

GCC Clause	Amendments of, and Supplements to, Clauses in the General Conditions of Contract
GCC 1.1.1(a)	The Applicable Procurement Law is: Sindh Public Procurement Act, 2009 and Sindh Public Procurement Rules, 2010 (as prevails at the RFP advertisement time)
GCC 1.1.1(b)	The Procuring Agency's Name is: Sindh Mass Transit Authority, Government of Sindh
GCC 1.2.1.	The Contract shall be construed in accordance with the law of: Islamic Republic of Pakistan.
GCC 1.3.1.	The Language is: English
GCC 1.4.1. GCC 1.4.2.	The addresses are: Procuring Agency: Sindh Mass Transit Authority Attention: Managing Director, Sindh Mass Transit Authority, Government of Sindh Address: D-43/1, Shahra-e-Ghalib, Block 2, Clifton, near Bilawal Chowrangi, Karachi City: Karachi Phone No: +92 21 99332207-8 E-mail: tenders@smta.gos.pk Bidder: Attention: _____ Address: _____ City: _____ Phone No: _____ E-mail: _____
GCC 1.5.1.	The services shall be performed at: Karachi as further specified in the TOR.
GCC 1.6.1.	{The Member in Charge is [insert name of member]} <i>Note: If the Bidder 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 Bidder consists only of one entity, this Clause SC 1.8 should be deleted from the SC.</i>
GCC 1.7.1.	The Authorized Representatives are: For the PA: _____ For the Bidder: _____



GCC 1.8.1.	All the taxes and duties including income, service, stamp duty, and those as applicable on the offered services under this contract shall be borne by the Bidder. The applicable taxes shall be deemed as part of the Bidder's total quoted bid.
GCC 2.1.1.	The date for effectiveness of contract shall start with effect from the date of agreement signing by both the Parties.
GCC 2.1.1.	The Bidder shall commence contractual services within ten (10) days of the agreement signing. Confirmation of the Professional Staff/ Key Experts' availability to start the Assignment shall be submitted to the PA in writing (also along with the Proposal) as a written statement signed by each Expert.
GCC 2.3.1.	The Contract shall remain effective for one(01) year; however, this stipulated period may be extended at no-cost or without any change in the Contract Price in case of a reasonable delay, acceptable to the PA, in the Project's execution subject to the terms and conditions laid down in the RFP.
GCC 2.4.1.	The Bidder shall be bound to extend the contract duration in the circumstances mentioned above (GCC 2.3.1.) otherwise the PA reserves the right to take any action as provided under this document.
GCC 3.6.1.	As required and mentioned in TOR
GCC 6.1.1.	Successful Bidder, upon seven (7) days of issuance of the Bid acceptance letter, shall require to submit performance security equivalent to 5% of the Contract Price in shape of Bank Guarantee issued by a scheduled bank in Pakistan (with a minimum rating of 'A-' by JCR VIS or an equivalent rating by PACRA or any other credible credit rating agency) in favor of ' Sindh Mass Transit Authority '. Discharge of the security shall take place within twenty-eight (28) days following the satisfactory completion of the PA's performance obligations.
GCC 6.3.1.	The PA shall release the payments to the Bidder in Pak Rupees.
GCC 6.5.1.	
GCC 8.2.1.	Disputes shall be settled in accordance with the Arbitration Act, 1940.
GCC 16.1	Method and Conditions of Payment: Payments shall be made by the Procuring Agency to the Service Provider in accordance with the Contract, against satisfactory performance of the Services and submission of complete and correct invoices together with all supporting documents required under the Contract. The Procuring Agency shall make payment within thirty (30) days from the date of receipt and acceptance of a complete and correct invoice and the supporting documents, subject to satisfactory verification and acceptance by -----. The payment period shall not commence until the invoice and all required supporting documents have been duly submitted and accepted as complete and correct.



GCC 16.2	Quarterly Payments for Component 2 Payments shall be made on a quarterly for component 2. For quarterly payments, the Service Provider shall submit an invoice at the end of each completed quarter, accompanied by: a. a quarterly performance/service report; b. evidence of completion of the Services claimed; c. applicable attendance, deployment, activity, or output records, where relevant; d. an acceptance/verification certificate or other evidence of satisfactory performance issued by the authorized representative of the Procuring Agency; and e. any other documents specified in the Contract. For milestone-based payments, payment shall become due only upon satisfactory completion and acceptance of the relevant milestone and submission of the required supporting documentation. No payment shall be due merely upon submission of an invoice where the corresponding Services have not been satisfactorily performed, verified, and accepted. Where an invoice is incomplete, incorrect, or unsupported, the Procuring Agency shall notify the Service Provider of the deficiencies. The Service Provider shall promptly rectify such deficiencies and resubmit the invoice. The thirty (30) day payment period shall commence from receipt of the complete and correct invoice and supporting documents after rectification of the deficiencies.
GCC 16.3	Taxes All payments shall be subject to withholding of applicable taxes, duties, levies and other statutory deductions in accordance with the laws of Pakistan and the applicable Government rules in force at the time of payment. The Service Provider shall be responsible for payment of all taxes, duties, levies and other statutory obligations applicable to it under the Contract. The Procuring Agency shall issue applicable tax deduction/withholding certificates in accordance with the applicable tax laws and procedures.



GCC 16.4	Final Payment Upon completion of all Services, the Service Provider shall submit its final invoice together with: a. the Final Service/Completion Report; b. evidence of satisfactory completion and acceptance of all Services; c. reconciliation of all payments received; d. details of any outstanding claims, if applicable; e. evidence of settlement/completion of all contractual obligations; and f. any other documents specified by the Procuring Agency. The Procuring Agency shall verify the final invoice and, subject to satisfactory completion of the Contract and adjustment of all advances, deductions, penalties, taxes and other recoveries, make the final payment within Forty Five (45) days of receipt and acceptance of the complete and correct final invoice and supporting documents. Payment of the final invoice shall not relieve the Service Provider of any liability or obligation that expressly survives completion or termination of the Contract.
GCC 16.5	No Interest on Delayed Payment No interest or financing charge shall be payable merely by reason of delay in payment

Contract

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

WHEREAS, the PA wishes to have the Bidder performing the services hereinafter referred to, and

WHEREAS, the Bidder is willing to perform these services,

NOW THEREFORE THE PARTIES hereby agree as follows:

- | | |
|--------------------|--|
| 1. Services | <p>1.1 The Bidder shall perform the services specified in Section V – Terms of Reference and Scope of Services," which is made an integral part of this Contract ("the Services").</p> <p>1.2 The Bidder shall provide the reports listed in Annex B, "Bidder's Reporting Obligations," within the time periods listed in such Annex, and the personnel listed in Annex C, "Cost Estimate of Services, List of Personnel and Schedule of Rates" to perform the Services.</p> |
| 2. Term | <p>2.1 The Bidder shall perform the Services during the period commencing <i>[insert start date]</i> and continuing through <i>[insert completion date]</i> or any other period as may be subsequently agreed by the parties in writing.</p> |



- 3. Payment**
- 3.1 **Ceiling:** For Services rendered pursuant to Section V, the PA shall pay the Bidder an amount not to exceed [insert amount]. This amount has been established based on the understanding that it includes all of the Bidder's costs and profits as well as any tax obligation that may be imposed on the Bidder.
- 3.2 **Payment Conditions:** Payment shall be made in Pak Rupees (PKR), no later than thirty (30) days following submission by the Bidder of invoices in duplicate to the Coordinator designated in paragraph 5.
- 4. Economic Price Adjustment**
- 4.1 Not applicable
- 5. Project Administration**
- 5.1 **Coordinator:** The PA designates Mr./Ms. [insert name] as PA's Coordinator; the Coordinator shall be responsible for the coordination of activities under the Contract, for receiving and approving invoices for payment, and for acceptance of the deliverables by the PA.
- 5.2 **Timesheets:** During the course of their work under this Contract the Bidder'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.
- 5.3 **Records and Accounts:** The Bidder shall keep accurate and systematic records and accounts in respect of the Services, which will clearly identify all charges and expenses. The PA reserves the right to audit, or to nominate a reputable accounting firm to audit, the Bidder's records relating to amounts claimed under this Contract during its term and any extension, and for a period of three months thereafter.
- 6. Performance Standards**
- 6.1 The Bidder undertakes to perform the Services with the highest standards of professional and ethical competence and integrity. The Bidder shall promptly replace any employees assigned under this Contract that the PA considers unsatisfactory.
- 7. Confidentiality**
- 7.1 The Bidders 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 PA's business or operations without the prior written consent of the PA.
- 8. Ownership of Material**
- 8.1 Any studies, reports or other material, graphic, software or otherwise, prepared by the Bidder for the PA under the



Contract shall belong to and remain the property of the PA. The Bidder may retain a copy of such documents and software.

9. Bidder Not to be Engaged in Certain Activities

9.1 The Bidder agrees that, during the term of this Contract and after its termination, the Bidders and any entity affiliated with the Bidder, shall be disqualified from providing goods, works or services (other than the Services or any continuation thereof) for any project resulting from or closely related to the Services.

10. Insurance

10.1 The Bidder will be responsible for taking out any appropriate insurance coverage for their personnel and equipment.

11. Assignment

11.1 The Bidder shall not assign this Contract or Subcontract any portion thereof it without the PA's prior written consent.

12. Law Governing Contract and Language

12.1 The Contract shall be governed by the laws of Islamic Republic of Pakistan or the Provincial Government and the language of the Contract shall be English.

13. Dispute Resolution

13.1 Any dispute arising out of this Contract, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration in accordance with the Arbitration Act of 1940.

FOR THE PROCURING AGENCY

FOR THE BIDDER

Signed by _____

Signed by _____

Title _____

Title _____



Appendices

Appendix A – Integrity Pact

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

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 Sindh (GoS) or any administrative subdivision or agency thereof or any other entity owned or controlled by GoS through any corrupt business practice.

Without limiting the generality of the foregoing, [name of 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, Bidder, director, promoter, shareholder, sponsor or subsidiary, any commission, gratification, bribe, finder's fee or kickback, whether described as consultation fee or otherwise, with object of obtaining or inducing procurement of contract, right, interest, privilege or other obligation or benefit in whatsoever form from GoS, except that which has been expressly declared pursuant hereto.

[name of 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 GoS and has not taken any action or will not take any action to circumvent 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 as aforesaid shall, without prejudice to any other rights and remedies available to GoS under any law, contract or other instrument, be voidable at option of GoS.

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

Name of the Procuring Agency: _____

Name of the Bidder: _____

Signature: _____

Signature: _____

[Seal]

[Seal]



Appendix B – Affidavit (non-blacklisting)

*[On stamp paper of required value]
[To be attested by Oath Commissioner]*

[Location, Date]

To: [Name and address of PA]

Re: Procurement of Consulting Services of a Chartered Accountant Firm for (i) Development of Governance and Internal Control Framework and (ii) Provision of Accounting Services for the Financial Years 2026-27 extendable upto 2028-29

Dear Sirs:

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

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

Yours sincerely,

Authorized Signature [In full and initials]: _____

Name and Title of Signatory: _____

Name of Firm: _____

Address: _____



Appendix C – Power of Attorney

[On stamp paper of required value – PKR 200]

[To be notarized]

[Location, Date]

Know all men by these presents, we, _____ **[insert name and address of the registered office of the firm]** do hereby constitute, appoint and authorize Mr./ Ms. _____ **[insert name and father name]** who is presently employed with **[us]** and holding the position of _____ as our Attorney, to do in our name and on our behalf, all or any of the acts, deeds or things necessary or incidental to our Bid for providing consultancy services in relation to the Procurement of Consulting Services of a Chartered Accountant Firm for (i) Development of Governance and Internal Control Framework and (ii) Provision of Accounting Services for the Financial Years 2026-27 extendable upto 2028-29 (the “Assignment”), including signing, authenticating and submission of application/ proposals (technical and financial) and affidavits, participating in conferences, responding to queries, submission of information/ documents and generally to represent us in all its dealings with the Sindh Mass Transit Authority, any other Government entity or any person, in connection with the Project until culmination of the process of bidding and thereafter till the execution of relevant Project documents.

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

For and on behalf of [insert name of the relevant Member]

Authorized Signature [In full and initials]: _____

Name and Title of Signatory: _____

Name of Firm: _____

Address: _____

Signature of the Attorney: _____

Name and Title of Signatory: _____

Address of the Attorney: _____

Witnesses:

Signature: _____

Name: _____

CNIC No.: _____

Signature: _____

Name: _____

CNIC No.: _____

Note:

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





DAWN

GOVERNMENT OF SINDH 23-10-2026
SINDH MASS TRANSIT AUTHORITY
TRANSPORT & MASS TRANSIT DEPARTMENT



Sindh
Mass Transit
Authority

NOTICE INVITING TENDER

APPOINTMENT OF AN INDEPENDENT CONSULTANT/AUDITOR FIRM FOR EVALUATION OF OPERATOR CLAIMS, CONTRACTUAL PAYMENT ENTITLEMENTS AND RELATED FINANCIAL INFORMATION

Sindh Mass Transit Authority (SMTA) Government of Sindh invites scaled bids from eligible, registered, and qualified Chartered Accountants / Management Consulting firms for the provision of the requested Non-Consulting Services as per SPPRA RULES (2010) (Amended time to time) through EPAD System under Single Stage Two Envelope National Competitive Bidding (NCB).

The firm shall be registered in Federal Board of Revenue (FBR) as an active tax payer and shall have registration with Sindh Revenue Board (SRB).

Financial Proposals of only technically qualified Proposals shall be opened. The date and time of opening of financial proposals shall be communicated later.

S. #	Title of Work	Bid Security	Deadline for submission of bids	Technical bid opening Date and time	Tender fee (non-refundable)
01	Appointment of an Independent Consultant/Auditor Firm for Evaluation of Operator Claims, Contractual Payment Entitlements and Related Financial Information.	Lump sum 300,000 along with technical bid.	13-11-2026 by 03:00 pm	13-11-2026 at 03:30 pm	PKR 5000/=

- The RFP documents may be purchased from the following address on submission of a written application from 27-10-2026 to 13-11-2026. The same document may be downloaded and shall be submitted through SPPRA EPAD System.
- The detail scope of work/Terms of References (TOR's) are mentioned in the RFP document.
- RFP document's fee and bid security shall be in the form of pay order in favor of **Sindh Mass Transit Authority**, must be submitted physically at address given below.
- Conditional and proposals not accompanied by bid security of required amount and form shall not be considered.
- A pre-bid meeting will be held on **04-11-2026 at 3:00 p.m.** in Committee room of SMTA.
- In case of holidays, proposals will be opened on next working day.
- The SMTA, reserves the right to reject all or any Proposals as per the relevant provisions of Sindh Public Procurement Rules 2010, (Amended time to time).

Director, Infrastructure & Planning
Sindh Mass Transit Authority,
Government of Sindh,
Office D-43/1, Shahra-e-Ghalib, Block 2, Clifton,
near Bilawal Chowrangi, Karachi,
Phone: 021-99332207-8

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Sindh
Mass Transit
Authority

حکومت سندھ 23-10-2026

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سندھ ماس ٹرانزٹ اتھارٹی

ٹرانسپورٹ اینڈ ماس ٹرانزٹ ڈیپارٹمنٹ

نوٹس طلبی ٹینڈر

آپریٹر کلیمز، کنٹریکچرل پے منٹ انٹائلمینٹس اور متعلقہ فنانشل انفارمیشن کی ایولوایشن کیلئے
انڈیپنڈنٹ کنسلٹنٹ/آڈیٹر فرم کی تقرری

سندھ ماس ٹرانزٹ اتھارٹی (SMTA) حکومت سندھ بمطابق SPPRA رولز (2010) (ترمیم شدہ تا بہ حال) بذریعہ EPAD سسٹم تحت ایک مرحلہ۔ دولفافی قومی مسابقتی بڈنگ (NCB) درخواست کردہ نان۔ کنسلٹنگ سروسز کی فراہمی کیلئے اہل، رجسٹرڈ اور کوالیفائیڈ چارٹرڈ اکاؤنٹنٹس/مینجمنٹ کنسلٹنگ فرمز سے سربمہر پیشکشیں مدعو کرتی ہے۔
فرم بطور ایکٹو ٹیکس پیئر فیڈرل بورڈ آف ریونیو (FBR) میں رجسٹرڈ ہوگی اور سندھ ریونیو بورڈ (SRB) سے رجسٹریشن ہونی چاہیے۔
صرف تیکنیکی طور پر کوالیفائیڈ پروپوزلز کی فنانشل پروپوزلز کھولی جائیں گی۔ فنانشل پروپوزلز کے کھلنے کی تاریخ اور وقت سے بعد ازاں مطلع کیا جائے گا۔

نمبر شمار	کام کا ٹائٹل	بڈ سیکورٹی	آخری تاریخ برائے پیشکشوں کا جمع کرانا	ٹیکنیکل پیشکش کھلنے کی تاریخ اور وقت	ٹینڈر فیس (ناقابل واپسی)
01	آپریٹر کلیمز، کنٹریکچرل پے منٹ انٹائلمینٹس اور متعلقہ فنانشل انفارمیشن کی ایولوایشن کیلئے انڈیپنڈنٹ کنسلٹنٹ/آڈیٹر فرم کی تقرری	ٹیکنیکل پیشکش کے ہمراہ یکمشت 300,000	13-11-2026 بوقت سہ پہر 3:00 بجے	13-11-2026 بوقت سہ پہر 3:30 بجے	5000/- پاکستانی روپے

(i) RFP دستاویزات درج ذیل پتہ سے تحریری درخواست کے جمع کرانے پر 27-10-2026 تا 13-11-2026 خریدی جاسکتی ہیں۔ یہ دستاویز بذریعہ EPAD SPPRA سسٹم ڈاؤن لوڈ اور جمع کرائی جاسکتی ہے۔

(ii) کام کا مفصل اسکوپ/شرائط حوالہ RFP (TOR's) دستاویز میں مندرج ہیں۔

(iii) RFP دستاویز کی فیس اور بڈ سیکورٹی بشکل پے آرڈر بنام سندھ ماس ٹرانزٹ اتھارٹی لازماً فریگی ذیل میں دیئے گئے پتہ پر جمع کرانی ہوگی۔

(iv) مشروط اور مطلوبہ رقم اور شکل کی بڈ سیکورٹی منسلک نہ ہونے والی پیشکشوں پر غور نہیں کیا جائے گا۔

(v) ایک پری۔ بڈ میننگ کا انعقاد SMTA کے کمیٹی روم میں 04-11-2026 کو بوقت سہ پہر 3:00 بجے ہوگا۔

(vi) تعطیلات کی صورت میں پروپوزلز آئندہ یوم کار پر کھولی جائیں گی۔

(vii) SMTA سندھ پبلک پروکیورمنٹ رولز 2010 (ترمیم شدہ وقتاً فوقتاً) کی متعلقہ شقوں کے مطابق کسی یا جملہ پروپوزلز کو مسترد کر دینے کا حق محفوظ رکھتی ہے۔

ڈائریکٹر، انفرااسٹرکچر اینڈ پلاننگ سندھ ماس ٹرانزٹ اتھارٹی، حکومت سندھ

آفس D-43/1 شاہراہ غالب بلاک-2 کلغٹن نزد بلاول چورنگی کراچی

فون: 021-99332207-8

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23-10-2026



گورنمينت آف سندھ سندھ ماس ٽرانزٽ اٿارٽي ٽرانسپورٽ اينڊ ماس ٽرانزٽ ڊيپارٽمينٽ ٽينڊر گهرائڻ لاءِ نوٽيس

آپريٽر ڪلیمس، ڪانٽريڪٽ چوئل پيمنت انٽائلمينٽس ۽ لاڳاپيل فنانشل معلومات جي تشخيص لاءِ هڪ آزاد ڪنسلٽنٽ/آڊيٽر
فرم جي مقرري

سندھ ماس ٽرانزٽ اٿارٽي (SMTA) حڪومت سندھ پاران اهل رجسٽرڊ ۽ ڪواليفائيڊ چارٽرڊ اڪائونٽنٽس/مئنيجنگ ڪنسلٽنگ فرمز کان گهريل نان ڪنسلٽنگ سروسز جي فراهمي لاءِ ايس پي آر اي رولز 2010 (وقت بوقت ترميم ٿيل) سنگل اسٽيج ٽو اينويلپ نيشنل ڪامپيٽيٽو بڊنگ (NCB) تحت EPADS سسٽم وسيلي مهربند واک گهرائجن ٿا.

فرم ڏيندڙ فيڊرل بورڊ آف روينيو (ايف بي آر) ۾ فعال ٽيڪس ادا ڪندڙ جي طور تي رجسٽرڊ ٿيل هوندي ۽ سندھ روينيو بورڊ (ايس آر بي) رجسٽرڊ رڪندي. فقط ٽيڪنيڪلي ڪواليفائيڊ پروپوزلز جا فنانشل پروپوزلز ڪوليا ويندا. فنانشل پروپوزلز جي ڪولڻ جي تاريخ ۽ وقت بعد ۾ ٻڌايو ويندو.

S#	ڪم جو ٽائٽل	واڪ سيڪيورٽي	واڪن جمع ڪرائڻ جي آخري تاريخ	ٽيڪنيڪل واک ڪولڻ جي تاريخ ۽ وقت	ٽينڊر في (ناقابل واپسي)
01	آپريٽر ڪلیمس، ڪانٽريڪٽ چوئل پيمنت انٽائلمينٽس ۽ لاڳاپيل فنانشل معلومات جي تشخيص لاءِ هڪ آزاد ڪنسلٽنٽ/آڊيٽر فرم جي مقرري	لمپ سم 300000 ٽيڪنيڪل واک سميت	13-11-2026 تي منجهند 03:00 وڳي	13-11-2026 تي منجهند 03:30 وڳي	5000 پاڪستاني رپيا

1. RFP دستاويز هيٺ ڄاڻايل ايڊريس تان لکت ۾ درخواست ڏيڻ تي 2026-10-27 کان 2026-11-13 تائين خريد ڪري سگهجن ٿا. ساڳيا دستاويز ايس پي آر اي جي ويب سائيٽ (اي پيڊ سسٽم) تان پڻ ڏانهن لوڊ ڪري سگهجن ٿا.
2. RFP دستاويزن ۾ تفصيلي اسڪوپ آف ورڪ/ ترميم آف ريفرنس (TORs) ڄاڻايل آهن.
3. RFP دستاويز جي في ۽ واک سيڪيورٽي پي آرڊر جي صورت ۾ بحق سندھ ماس ٽرانزٽ اٿارٽي جي نالي ۾ هيٺ ڏنل ايڊريس تي فزيڪلي طور تي جمع ڪرائي ويندي.
4. گهريل رقم ۽ فارم جي واک سيڪيورٽي سان شامل ذليل شرطي ۽ پروپوزلز تي غور نه ڪيو ويندو.
5. هڪ پري بڊ ميٽنگ تاريخ 2026-11-04 منجهند جو 03:00 وڳي SMTA جي ڪميٽي روم ۾ منعقد ٿيندي.
6. موڪلڻ هٿن جي صورت ۾ پروپوزلز ورنڊو ڪم ڪار واري ڏينهن تي ڪوليا ويندا.
7. SMTA واک سنڌ پبلڪ پروڪيورمينٽ رولز 2010 (وقت بوقت ترميم ٿيل) جي لاڳاپيل فرقن تحت سمورن يا ڪنهن به پروپوزلز کي رد ڪرڻ جو پورو حق محفوظ رکي ٿي.

ڊائريڪٽر انفراسٽرڪچر اينڊ پلاننگ
سندھ ماس ٽرانزٽ اٿارٽي گورنمينٽ آف سندھ
آفيس D-43/1، شاهراهه غالب بلاڪ-2، ڪلفٽن ويجهو بلاول چورنگي، ڪراچي
فون: 021-99332207-8





TRANSPORT AND MASS TRANSIT
DEPARTMENT
GOVERNMENT OF SINDH
Karachi dated October ,2026

NOTIFICATION

NO:SO (Gen)/2(15)/SMTA/2026-27: In pursuance of Rules 7 & 8 of Sindh Public Procurement Rules-2010 (Amended time to time), Transport & Mass Transit Department, Government of Sindh hereby constitute Procurement Committee for Appointment of an Independent Consultant / Auditor for Evaluation of Operator Claims, Contractual Payment Entitlements and Related Financial Information with following composition and Terms of Reference(TOR) as enumerated below:

S.NO.	DESIGNATION	STATUS
1	Managing Director, SMTA.	Chairman
2	Director, Infrastructure & Planning, SMTA.	Member
3	Director, Administration & Finance, SMTA.	Member
4	Deputy Project Director (PMU), SMTA.	Member
5	Officer of Excise & Taxation Department, GoS. (not below the rank BPS-18)	Member

Functions and Responsibility of Procurement Committee:

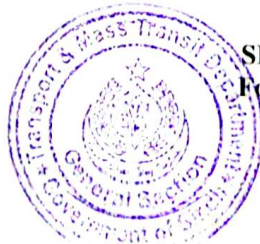
1. Preparing and/or Reviewing bidding documents;
2. Carrying out technical as well as financial evaluation of bids;
3. Preparing evaluation reports as provided in Rule 45 of SPPRA;
4. Making recommendations for the award of the contract to the competent authority; and
5. Perform any other function ancillary and incidental to the above.

ASSAD ZAMIN
SECRETARY TO GOVERNMENT OF SINDH

NO:SO(G)/2/15/2026:

Karachi, dated October, 2026

1. All member of the Committee
2. The PS to Secretary ,Transport and Mass Transit Department, GoS, Karachi
3. The PS to Managing Director ,SMTA, Government Of Sindh , Karachi
4. Notification File.



SECTION OFFICER (GENERAL)
For Secretary to Government of Sindh





NOTIFICATION

NO:SO (G) 2026: In pursuance of Rule 31 of Sindh Public Procurement Rules, 2010 (Amended time to time) Transport & Mass Transit Department, Government of Sindh hereby constitute a Complaint Redressal Committee along with TOR's to address the complaint of the bidders that may occur during the procurement process in respect of Appointment of an Independent Consultant / Auditor for Evaluation of Operator Claims, Contractual Payment Entitlements and Related Financial Information with following composition and Terms of Reference(TOR) as enumerated below:

S.NO.	DESIGNATION	STATUS
1.	Secretary , Transport and Mass Transit Department ,Sindh	Chairman
2.	A Representative from Accountant General Sindh	Member
3.	Independent Professional from relevant field to be nominated by Secretary TMTD.	Member

The Complaint Redressal Committee shall handle and disposed of the complaints in accordance with provision of Rule 31 of SPPRA Rules 2010 (amended time to time).

ASSAD ZAMIN
SECRETARY TO GOVERNMENT OF SINDH

NO:SO(G)/2/15/2026:

Karachi, dated October, 2026

1. All member of the Committee
2. The PS to Secretary ,Transport and Mass Transit Department, GoS,Karachi
3. The PS to Managing Director ,SMTA, Government Of Sindh , Karachi
4. Notification File.



SECTION OFFICER (GENERAL)
For Secretary to Government of Sindh



ANNUAL PROCUREMENT PLAN (2026-27)
(SINDH MASS TRANSIT AUTHORITY)

Sr. No.	Description of Procurement	Estimated total cost (Million)	Funds allocated (Million)	Source of funds (ADP/ Non ADP/others) (Million)	Type of Procurement	Proposed procurement Method	Timing of Procurement				Remarks
							1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	
01	MAINTENANCE OF BRTS GREEN AND ORANGE LINES	300	300	Green Line 150 (contingency) 150 (Fare Revenue)	NCB	Single Stage 2 Envelope				1 st	In progress
02	HIRING OF FIRM FOR INTERNAL AUDIT OF SMTA	5	5	SMTA	NCB	Single Stage 2 Envelope				2 nd	To be started

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