

BIDDING DOCUMENT FOR RUDA

Government of the Punjab



HIRING OF EXTERNAL AUDIT SERVICES

For

Ravi Urban Development Authority

Tender Ref No. RUDA-ADT-25-9452

151 Abu Bakar Block, Garden Town, Lahore. Pakistan

TEL: +92-42-99333531-6

Web: <http://www.ruda.gov.pk>



DISCLAIMER

This bidding document has been prepared and issued in accordance with **RUDA Procurement Regulations 2022 (as amended)** for the purpose of inviting bids for **Hiring the services of External Auditors for the FY 2026, 2027 & 2028** for Ravi Urban Development Authority (RUDA).

2. The bidding document, information, evaluation criteria, and draft contract shall be used for the selection of the most responsive bidder. RUDA employees, personnel, agents, consultants, advisors, and bidders etc. shall not be liable to reimburse or compensate the recipient of the document and prospective bidder participating in the bidding process for costs, fees, damages or expenses incurred by the recipient of the document or the prospective bidder in evaluating or acting upon this document or otherwise in connection with the assignment as contemplated herein after.

3. The submission of bids by the prospective bidder shall be deemed to be upon full comprehension and agreement if any or all terms of the document, and such solicitations shall be deemed as an acceptance to all the terms and conditions stated in this document.

4. Bids submitted by prospective bidder in response to the Invitation to Bid (ITB) shall be construed to be based on full understanding and comprehension of each clause of the document after due diligence and carefully verifying and examining the information, data, criteria, terms and conditions mentioned in the document. Mere obtaining the document and participation in the bidding process shall neither constitute a solicitation to invest nor termed as a guarantee or commitment of any manner on the part of Ravi Urban Development Authority (RUDA) that the contract shall be awarded. RUDA reserves the rights in its full discretion to modify the document or the assignment at any time prior to the award of contract and shall not be liable to reimburse or compensate the bidders for any cost, taxes, expenses or damage incurred by the bidders during their participation in the bids.

5. RUDA in terms of Regulation 37 of RUDA Procurement Regulations 2022 (amended) reserves the right in its full discretion to revoke the bidding process and reject all the bids or proposals at any time prior to the acceptance of a bid or proposal and shall incur no liability solely by virtue of its invoking ibid rule towards the bidders.

6. Mere submission of bids does not generate or create the right of the bidders to selection.



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The bidders are expected to go through the bidding document and all instruction forms, terms, specifications and precisely comprehend it fully and furnish all information required by bidding documents along with supporting documents if any while submitting the bid. Failure to furnish the required information or documents shall make the bid non-responsive, which may lead to its rejection.

In case of any quandary or clarification about the instructions / provisions hereinafter referred to in the bidding document the procuring agency can be contacted for resolution of the issue, but all such clarification shall be entertained only which are received one week prior to last date of bid submission.



Section-I Invitation to Bid



RAVI URBAN DEVELOPMENT AUTHORITY GOVERNMENT OF THE PUNJAB



INVITATION TO BIDS HIRING OF EXTERNAL AUDIT SERVICES

Ravi Urban Development Authority (RUDA) invites proposals from qualified and experienced audit firms listed in Category 'A' of auditors maintained by the State Bank of Pakistan for the provision of external audit services for a period of **three (03) years**.

The Auditor will be required to:

- Review financial statements and prepare audit reports in line with **ICAP Guidelines, IFRS, GAAS, and Public Sector Audit Standards**.
- Prepare a **Risk and Control Matrix** and report deficiencies in internal controls.
- Submit **Management Letters** highlighting significant transactions, compliance gaps, accountability issues, and recommendations.
- Conduct discussions with RUDA Management and the Audit & Risk Committee prior to Board dissemination.

Deliverables:

- Annual and half-yearly audit reports, management letters, and a comprehensive **Risk Control Framework Matrix**.

Interested firms may obtain the tender document and submit proposals as per the SOW/guidelines provided therein.

The tender document may be obtained from the undersigned office upon submission of a **non-refundable Pay Order/CDR of PKR 10,000/-**, issued by any scheduled bank of Pakistan (valid for 90 days) in favor of **Ravi Urban Development Authority**, during office hours (Monday-Friday). The advertisement and RFP are also available on RUDA's website www.ruda.gov.pk/tenders, however, bids will only be accepted if accompanied by the required Pay Order/CDR of PKR 10,000/-.

The procedure for bidding shall be Single Stage Two Envelope as specified under Regulation 41(2)(b) of RUDA Procurement Regulations 2022 (amended) which can be downloaded from RUDA website <https://ruda.gov.pk/legal-framework> and these regulations shall serve as the operative law, and bidding is open to all eligible firms as specified in the bidding documents.

Technical & Financial Proposals must be submitted in sealed envelopes by **2nd March 2026 at 11:30 AM** at the office address below. Technical proposal must be accompanied by a Bid Security of PKR 50,000/- (valid for 90 days beyond bid validity) in favor of **Ravi Urban Development Authority**, in the form of Pay Order/CDR issued by any scheduled bank in Pakistan. The Bid Security must be submitted with the Technical Proposal, otherwise, the bid shall be declared non-responsive.

Bids will be opened on the **same date at 11:30 AM** in the presence of bidders or their authorized representatives who choose to attend, at the RUDA Office.

Conditions:

- Late, incomplete, or overwritten bids will not be entertained.
- RUDA will not bear any cost incurred by bidders in preparing or submitting proposals.
- If the submission date falls on an official/local holiday, the next working day shall be deemed the deadline.
- RUDA reserves the right to accept or reject any or all proposals without assigning any reason.

IPL- 1722-LRK

Director Procurement
Ravi Urban Development Authority (RUDA)
151 Abu Bakar Block, Garden Town, Lahore
Email: haroon.rauf@ruda.gov.pk
Tel: 042-99333531-6



Section-II: Instruction to Bidders (ITB)

All procurement procedures shall be conducted in accordance with RUDA Procurement Regulations 2022 (amended).

2.1. Introduction

- 2.1.1. Scope of Bid**
- i) RUDA invites Sealed Bids for the provision of a **Hiring the services of External Auditors for the FY 2026, 2027 & 2028** as specified in Section-IV Bid Data Sheet (BDS) and Section III – Scope of Work / Services. Successful Bidders will be expected to provide the services within the specified period and timeline (s) as stated in the BDS.
- 2.1.2. Source of Funds**
- i) RUDA has its own source of funds as per Section 34 of the RUDA Act 2020 (amended and updated). RUDA intends to apply the funds provided and/or a portion of this budget to make eligible payments under the contract for which the Invitation to Bids has been issued.
- 2.1.3. Eligible Bidders**
- i) The Invitation to Bid is open to all service providers who possess valid registration and are compliant with applicable tax regulations. Eligible bidders must be registered with the relevant authorities, including Income Tax, Sales Tax, and Punjab Sales Tax departments, unless otherwise specified herein.
 - ii) Government-owned enterprises may participate only if they are duly/legally authorized in this regard by the respective/relevant competent forum/authority.
 - iii) Bidders shall not be under a declaration of blacklisting by RUDA or any other procuring agency.
 - iv) A Bidder shall not have a conflict of interest. All Bidders found to have a conflict of interest shall be non-responsive. A Bidder may be considered to have a conflict of interest with one or more parties in this bidding process, if they:
 - a) Are associated or have been associated for the procurement of the services to be purchased under this Invitation for Bids, directly or indirectly with a firm or any of its affiliates which have been engaged by RUDA to provide consulting services for the preparation of the design, specifications and other documents to be used.
 - b) Have controlling shareholders in common; or
 - c) Receive or have received any direct or indirect subsidy from any of them; or



- d) Have the same legal representative for purposes of this Bid;
or
 - e) Have a relationship with each other, directly or through common third parties, that puts them in a position to have access to information about or influence on the Bid of another Bidder, or influence the decisions of RUDA regarding this Bidding process; or
- xii) Bidder may be ineligible if.
- (a) The Bidder is declared bankrupt or, in the case of a company or firm, insolvent.
 - (b) Payments in favor of the Bidder is suspended in accordance with the judgment of a court of law other than a judgment declaring bankruptcy and resulting, in accordance with the national laws, in the total or partial loss of the right to administer and dispose of its property.
 - (c) Legal proceedings are established against such Bidder involving order suspending payments and which may result, in accordance with the national laws, in a declaration of bankruptcy or in any other situation entailing the total or partial loss of the right to administer and dispose of the property.
 - (d) The Bidder is convicted, by a final judgment, of any offence involving professional conduct.
 - (e) The Bidder is debarred and blacklisted due to involvement in corrupt and fraudulent practices in accordance with the provision of Regulation 23 read with SCHEDULE (**Blacklisting Mechanism or Process**) of RUDA Procurement Regulations 2022 (amended).
 - (f) The Bidder is debarred and blacklisted in general (i.e. to the extent of all public procurement) due to consistent performance failure in accordance with Regulation 23 read with SCHEDULE (**Blacklisting Mechanism or Process**) of RUDA Procurement Regulations 2022 (amended).
 - (g) The firm, Service Provider and contractor is blacklisted/ debarred by any international organization.
- xiii) Bidders shall provide RUDA with evidence of their eligibility, proof of compliance with the necessary legal requirements to carry out the contract effectively.



- xiv) Bidders shall provide such evidence of their continued eligibility satisfactory to RUDA, as RUDA shall reasonably request.
- xv) Bidders shall submit proposals relating to the nature, conditions and modalities of sub-contracting wherever the sub-contracting of any elements of the contract amounting to more than ten percent of the Bid price is envisaged.

2.1.4. Cost of Bidding

- i) The Bidder shall bear all costs associated with the preparation and submission of its Bid, and RUDA will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the Bidding process.

2.1.5. One person, one bid

- i) As per Regulation 39 of RUDA Procurement Regulations 2022 (amended), a Bidder shall submit only one Bid in the same bidding process, either individually as a Bidder or as a member in a joint venture or any similar arrangement.
- ii) No Bidder can be a sub-contractor while submitting a Bid individually or as a member of a joint venture in the same Bidding process.
- iii) A Bidder, if acting in the capacity of sub-contractor in any Bid, shall not submit bid for the same.

2.1.6. Work Plan / Deputation Plan

- i) The Bidder shall be responsible for the provision of bids as per work plan / deputation plan formulated by the procuring agency and procuring agency may also, from time to time amend the same as per its requirement.

2.2. The Bidding Documents

2.2.1. Content of Bidding Documents

- i) The Services required, Bidding procedures, and contract terms are prescribed in the Bidding documents. The Bidding documents, inter alia, include:
 - (a) Invitation to Bids
 - (b) Instructions to Bidders (ITB)
 - (c) Technical Specifications / Scope of Services
 - (d) Bid Data Sheet
 - (e) General Conditions of Contract (GCC)
 - (f) Special Conditions of Contract (SCC)
 - (g) Technical Bid Form
 - (h) Financial Bid Form
 - (i) Price Schedule
 - (j) Bidder Profile
 - (k) Affidavit
 - (l) Performance Guarantee
 - (m) Contract Form



(n) Bid Security Form

- ii) The Bidder is required to examine all instructions, forms, terms, and specifications in the Bidding documents. Failure to furnish all information as required by the Bidding documents or to submit a Bid not responsive to the Bidding documents in every respect will be at the Bidder's risk and may result in the rejection of its Bid.
- iii) In case of discrepancies between the Invitation to Bid and the Bidding Documents listed in **ITB 2.2.1 (i)** above, the said Bidding Documents, not in conflict with any provision of RUDA Procurement Regulations 2022 (amended), will take precedence.
- iv) RUDA is not responsible for the completeness of the Bidding Documents and their addenda, if they were not obtained directly from RUDA or from its website. Re-confirming from the Authority that all pages/ contents have been properly and clearly received is the prime responsibility of the Bidder.

2.2.2. Clarification of Bidding Documents

- i) A prospective Bidder requiring any clarification of the Bidding documents may notify RUDA in writing or by email at RUDA's address indicated in Invitation to Bid / Tender Notice / Advertisement. RUDA will respond in writing to any request for clarification of the Bidding documents which it receives no later than **seven (7) days** prior to the deadline for the submission of Bids prescribed in the Bid Data Sheet. Written copies of RUDA's response (including an explanation of the query but without identifying) will be sent to all prospective Bidders that have received the Bidding documents.
- ii) A prospective Bidder requiring any clarification of the Bidding Documents may notify RUDA in writing or in electronic form that provides record of the content of communication at RUDA's address indicated in the Bid Data Sheet (BDS).
- iii) RUDA will within three (3) working days after receiving the request for clarification, respond in writing or in electronic form to any request for clarification provided that such request is received not later than seven (7) days prior to the deadline for the submission of Bids. As prescribed in **ITB 2.2.2 (i)** above. However, this clause shall not apply in the case of alternate methods of Procurement.



- iv) Copies of RUDA 's response will be uploaded on its website and forwarded to identified Prospective Bidders through an expeditious identified source of communication, e.g.: e-mail etc., including a description of the inquiry, but without identifying its source.
- v) Should RUDA deem it necessary to amend the Bidding Documents as a result of a clarification, it shall do so following the procedure under **ITB 2.2.3**.
- vi) If indicated **in the BDS**, the Bidder's designated representative is invited at the Bidder's cost to attend a pre-Bid meeting at the place, date and time mentioned **in the BDS**. During the pre-Bid meeting, prospective Bidders may request clarification of the schedule of requirement, the Evaluation Criteria or any other aspects of the Bidding Documents.
- vii) Minutes of the pre-Bid meeting, if applicable, including the text of the questions asked by Bidders, including those during the meeting (without identifying the source) and the responses given, together with any responses prepared after the meeting will be transmitted promptly to all prospective Bidders who have obtained the Bidding Documents and by uploading same on the website of RUDA. Any modification to the Bidding Documents that may become necessary as a result of the pre-Bid meeting shall be made by RUDA exclusively through the use of an Addendum pursuant to ITB 2.2.3. Non-attendance at the pre-Bid meeting will not be a cause for disqualification of a Bidder.

2.2.3. Amendment of Bidding Documents

- i) At any time prior to the deadline for submission of Bids, but not later than three (3) days before the closing date of the submission of Bid, RUDA, for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder, may modify the Bidding documents by amendment. Any such change/amendment in the Bidding documents shall be provided in a timely manner, preferably through electronic means also, not later than three (3) days, and on an equal opportunity basis as per Regulation 27(4) & (5) of RUDA Procurement Regulations 2022 (amended) as the case may be.
- ii) In order to allow prospective Bidders reasonable time in which to take an addendum into account in preparing their Bids, RUDA, at its discretion, may extend the deadline for the submission of



Bids, as per Regulation 31 of RUDA Procurement Regulations 2022 (amended), in the manner similar to the original advertisements, so as to avoid any inconvenience and to doubly ensure level playing field for all prospective bidders.

2.3. Preparation for Bids

- 2.3.1. Language of Bid** i) The Bid prepared by the Bidder, as well as all correspondence and documents relating to the Bid exchanged by the Bidder and RUDA shall be written in the language specified in the Bid Data Sheet. Supporting documents and printed literature furnished by the Bidder may be in the same language.
- 2.3.2. Bid Form** i) The Bidder shall complete the Bid Form and the appropriate Price Schedule (Financial Bid) furnished in the Bidding documents, indicating the External Audit Services to be provided.
- 2.3.3. Bid Prices** i) The Bidder shall indicate on form 7.3 the unit price and total Bid price of the services it offers to supply under the contract.
ii) Prices indicated in the Price Schedule shall be quoted separately on a yearly basis and on a half-yearly basis, as applicable.
iii) The Bidder's separation of price components in accordance with ITB Clause **2.3.3(ii)** above will be solely for the purpose of facilitating the comparison of Bids by RUDA and will not in any way limit RUDA's right to contract on any of the terms offered.
iv) Prices quoted by the Bidder shall be fixed during the Bidder's performance of the contract and not subject to variation on any account, unless otherwise specified in the Bid Data Sheet. A Bid submitted with an **adjustable price quotation** will be treated as **non-responsive and may be rejected**.
- 2.3.4. Bid Currencies** i) Prices shall be quoted in **Pakistani rupees** unless otherwise specified in the Bid Data Sheet.
- 2.3.5. Documents Establishing Bidder's Eligibility and Qualification** i) Pursuant to ITB Clause 2.1.3, the Bidder shall furnish, as part of its Bid, documents establishing the Bidder's eligibility to Bid and its qualifications to perform the contract if its Bid is accepted.
ii) The documentary evidence of the Bidder's eligibility to Bid shall establish to RUDA's satisfaction that the Bidder, at the time of submission of its Bid, is eligible as defined under ITB Clause **2.1.3**.
iii) The documentary evidence, of the Bidder's qualifications to fulfil the contract if its Bid is accepted, shall be established to RUDA's satisfaction:



- (a) that the Bidder has the financial & technical capability necessary to fulfil the contract.
- (b) that the Bidder meets the qualification criteria listed in the Bid Data Sheet.

2.3.6. Bid Security

- i) The Bidder shall furnish, as part of its Bid, a Bid security in the amount specified in the Bid Data Sheet.
- ii) Bid security is required to protect RUDA against the risk of Bidder's conduct which would warrant the security's forfeiture Pursuant to ITB Clause 2.3.6(vii).
- iii) The Bid security shall be in Pakistani rupees and shall be in one of the following forms:
 - (a) Bank Guarantee, Bank call-deposit (CDR), Demand Draft (DD), Pay Order (PO) or Banker's cheque valid for **ninety (90) days**.
- iv) Any Bid not secured in accordance with ITB Clauses 2.3.8 (i) and (ii) may be rejected by RUDA as non-responsive.
- v) Unsuccessful Bidders' Bid security will be discharged or returned as promptly as possible by RUDA or along with unopened financial proposal in terms of Regulation 41(2)(b)(viii) of RUDA Procurement Regulations 2022 (amended), which shall take precedence, and is as under:

“41(2)(b)(viii) The financial proposal of the bids found technically non-responsive shall be returned provided that if technically non-responsive bidder intends to file grievance petition against the decision and desires to remain active in the procurement process it may leave the financial bid with RUDA which shall be returned either on the expiry of the bid validity or on the decision of the complaint, whichever is later:

Provided that the Competent Authority may return the sealed financial proposal earlier if the disqualified or non-responsive bidder or contractor submits an affidavit, through an authorized representative, to the effect that he is satisfied with the proceedings of the Authority.”

- vi) The successful Bidder's Bid security will be discharged/returned upon the Bidder signing the contract, pursuant to ITB Clause 2.6.1, and furnishing the Performance Guarantee, pursuant to ITB Clause 2.6.2.
- vii) The Bid security may be forfeited:



- a. If a Bidder withdraws its Bid during the period of Bid validity specified by the Bidder on the Bid Form; or
- b. In the case of a successful Bidder, if the Bidder:
 - i. Fails to sign the contract in accordance with ITB Clause 2.6.3; **or**
 - ii. Fails to furnish Performance Guarantee in accordance with ITB Clause 2.6.2; or
 - iii. If the blacklisting proceedings under Section-17A of PPRA Act, 2009 read with Rule-21 of PPR-14 are initiated and the bidder is declared blacklisted after due process of law.

**2.3.7. Period
Validity of Bids**

- of**
- i) Bids shall remain valid for the period specified in the Bid Data Sheet after the date of Bid opening prescribed by RUDA. A Bid valid for a shorter period may be rejected by RUDA as non-responsive.
 - ii) In exceptional circumstances, RUDA may solicit the Bidder's consent to an extension of the period of validity (as per Regulation 30 of RUDA Procurement Regulations 2022 (amended). The request and the responses thereto shall be made in writing (or by email). The Bid security provided under ITB Clause 2.3.6 shall also be suitably extended. A Bidder may refuse the request without forfeiting its Bid security. A Bidder accepting the request will not be required nor permitted to modify its Bid.

**2.3.8. Format
Signing of Bid**

- and**
- i) The Bidder shall prepare an original and the number of copies of the Bid indicated in the Bid Data Sheet, clearly marking each **"ORIGINAL BID"** as appropriate. In the event of any discrepancy between them, the original shall prevail.
 - ii) The Bidder shall authorize a person/ persons for signing, submission and further correspondence with RUDA on behalf of bidder. The authority letter must be part of bid. However, in case of any issue, the bidder shall be responsible for all consequences.
 - iii) The original and the copy or copies of the Bid shall be typed or written in indelible ink and shall be signed by the Bidder or a person duly authorized to bind the Bidder to the contract. **All pages of the Bid shall be signed and stamped by the authorized person.**
 - iv) Any interlineation, erasures, or overwriting shall be valid only if they are initialized by the authorized person for signing the Bid.



- v) The original and the copy or copies of the Bid shall be typed or written in indelible ink and shall be signed by the Bidder or a person duly authorized to sign on behalf of the Bidder. This authorization shall consist of a written confirmation as specified in the **BDS** and shall be attached to the Bid. The name and position held by each person signing the authorization must be typed or printed below the signature.
- vi) The Bidder shall furnish information as described in the Form of Bid on commissions or gratuities, if any, paid or to be paid to agents relating to this Bid and to contract execution if the Bidder is awarded the contract.

2.4. Submission of Bids

2.4.1. Sealing and Marking of Bids

- i) As per Regulation 26 of RUDA Procurement Regulations 2022 (amended), the Bidder shall seal the original and each copy of the Bid in separate envelopes, duly marking the envelopes as **“ORIGINAL”**. The envelopes shall then be sealed in an outer envelope.
- ii) The inner and outer envelopes shall:
 - a. be addressed to RUDA at the address given in the Bid Data Sheet; and
 - b. bear the title of procurement Activity indicated in the Bid Data Sheet, the Invitation to Bids (ITB) title and number indicated in the Bid Data Sheet, and a statement: **“DO NOT OPEN BEFORE.... (time and date),”** [to be completed with the time and the date specified in the Bid Data Sheet, pursuant to ITB Clause 2.4.2.]
- iii) The inner envelopes shall also indicate the name and address of the Bidder to enable the Bid to be returned unopened in case it is declared **“late”**.
- iv) If the outer envelope is not sealed and marked as required by ITB Clause 2.4.1 (i), RUDA will assume no responsibility for the Bid’s misplacement or premature opening.
Note: The envelopes shall be sealed and marked in accordance with the bidding procedure adopted as referred to in Regulation 41 of RUDA Procurement Regulations 2022 (amended), which shall have precedence.
- v) The inner and outer envelopes shall:
 - a) Be addressed to RUDA at the address given in the **BDS**; and
 - b) Bear the title of the subject procurement or Project name, as the case may be as indicated in the **BDS**, the Invitation to



Bids (ITB) title and number indicated in the **BDS**, and a statement: “**DO NOT OPEN BEFORE,**” to be completed with the time and the date specified in the **BDS**, pursuant to **ITB 2.4.2.**

- vi) In case of Single Stage Two Envelope Procedure, The Bid shall comprise two envelopes submitted simultaneously, one called the **Technical Proposal** and the other **Financial Proposal**. Both envelopes to be enclosed together in an outer single envelope called the Bid. Each Bidder shall submit his bid as under:
- Bidder shall submit his **TECHNICAL PROPOSAL** and **FINANCIAL PROPOSAL** in separate inner envelopes and enclosed in a single outer envelope.
 - ORIGINAL** and each copy of the Bid shall be separately sealed and put in separate envelopes and marked as such.
 - The envelopes containing the **ORIGINAL** and copies will be put in one sealed envelope and addressed / identified as given in BDS.
- vii) The inner and outer envelopes shall:
- be addressed to RUDA at the address provided in the BDS.
 - bear the name and identification number of the contract as defined in the BDS; and provide a warning not to open before the time and date for bid opening, as specified in the BDS, pursuant to ITB 2.4.2.
 - In addition to the identification required in Sub- Clause (b) hereof, the inner envelope shall indicate the name and address of the Bidder to enable the bid to be returned unopened in case it is declared “late” pursuant to ITB.2.4.3.
- viii) If all envelopes are not sealed and marked as required by **ITB 2.4.1** or incorrectly marked, RUDA will assume no responsibility for the misplacement or premature opening of Bid.

2.4.2. Deadline for Submission of Bids

- Bids must be received by RUDA at the address specified under BDS no later than the time and date specified in the Bid Data Sheet.
- RUDA may, at its discretion and as per Regulation 31 of RUDA Procurement Regulations 2022 (amended), extend this deadline for the submission of Bids by amending the Bidding documents in accordance with ITB Clause 2.2.2 & 2.2.3 in which case all rights and obligations of RUDA and Bidders previously subject to the deadline will thereafter be subject to the deadline as extended.



2.4.3. Late Bids

- iii) Bids shall be received by RUDA at the address specified under **BDS** no later than the date and time specified in the **BDS**.
- i) Any Bid received by RUDA after the deadline for submission of Bids prescribed by RUDA pursuant to ITB Clause 2.4.2 will be rejected and returned unopened to the Bidder.
- ii) RUDA shall not consider evaluating any Bid that arrives after the deadline for submission of Bids.
- iii) Any Bid received by RUDA after the deadline for submission of Bids shall be declared late, recorded, rejected and returned unopened to the Bidder.

2.4.4. Modification and Withdrawal of Bids

- i) The Bidder may modify or withdraw its Bid after the Bid's submission, provided that written notice of the modification, including substitution or withdrawal of the Bids, is received by RUDA prior to the deadline prescribed for submission of Bids.
- ii) The Bidder's modification or withdrawal notice shall be prepared, sealed, marked, and dispatched in accordance with the provisions of Clause 2.4.4(i). A withdrawal notice may also be sent by email, but followed by a signed confirmation copy, postmarked no later than the deadline for submission of Bids.
- iii) No Bid may be modified after the deadline for submission of Bids.
- iv) No Bid may be withdrawn in the interval between the deadline for submission of Bids and the expiration of the period of Bid validity specified by the Bidder on the Bid Form. Withdrawal of a Bid during this interval may result in the Bidder's forfeiture of its Bid security (In terms of RUDA Procurement Regulations 2022 (Amended) along with other remedies available under PPR-14), pursuant to the ITB Clause 2.3.6 (vii).
- v) A Bidder may withdraw its Bid after it has been submitted, provided that written notice of the withdrawal of the Bid, is received by RUDA prior to the deadline for submission of Bids.
- vi) Revised bid may be submitted after the withdrawal of the original bid before the deadline for submission of Bids.

2.5. Opening and Evaluation of Bids

2.5.1. Opening of Bids by RUDA

- i) RUDA will open all Bids, in public, in the presence of Bidders' or their representatives who choose to attend, and other parties with a legitimate interest in the Bid proceedings at the place, on the date and at the time specified in the **BDS**. The Bidders'



representatives present shall sign a register/attendance sheet as proof of their attendance.

- ii) In **Single Stage Two Envelope Procedure**, RUDA will open the Technical Proposals in public at the address, date and time specified in the **BDS** in the presence of Bidders` designated representatives who choose to attend and other parties with a legitimate interest in the Bid proceedings. The Financial Proposals will remain unopened and will be held in custody of RUDA until the specified time of their opening.
- iii) The envelopes holding the Technical Proposals shall be opened one at a time, and the following read out and recorded: **(a)** the name of the Bidder; **(b)** the presence of a Bid Security, if required; and **(c)** Any other details such as RUDA may consider appropriate.
- iv) Bids not opened and not read out at the Bid opening shall not be considered further for evaluation, irrespective of the circumstances. In particular, any discount offered by a Bidder which is not read out at Bid opening shall not be considered further.
- v) Bidders are advised to send in a representative with knowledge of the content of the Bid who shall verify the information read out from the submitted documents. Failure to send a representative or to point out any unread information by the sent Bidder`s representative shall indemnify RUDA against any claim or failure to read out the correct information contained in the Bidder`s Bid.
- vi) No Bid will be rejected at the time of Bid opening except for late Bids which will be returned unopened to the Bidder, pursuant to **2.4.3 (i)**.
- vii) RUDA shall prepare minutes of the Bid opening. The record of the Bid opening shall include, as a minimum: the name of the Bidder and whether or not there is a withdrawal, substitution or modification, the Bid price if applicable.
- viii) The Bidders` representatives who are present shall be requested to sign on the attendance sheet. The omission of a Bidder`s signature on the record shall not invalidate the contents and affect the record.
- ix) Minutes of the Financial Bid Opening shall be recorded and uploaded by RUDA on its website.



2.5.2. Confidentiality

- i) Information relating to the examination, clarification, evaluation and comparison of Bids and recommendation of contract award shall not be disclosed to Bidders or any other persons not officially concerned with such process until the time of the announcement of the respective evaluation report in accordance with the requirements of Regulation 40 of RUDA Procurement Regulations 2022 (Amended).
- ii) Any effort by a Bidder to influence RUDA processing of Bids or award decisions may result in the rejection of its Bid.
- iii) Notwithstanding **ITB Clause 2.2.2** from the time of Bid opening to the time of contract award, if any Bidder wishes to contact RUDA on any matter related to the Bidding process, it should do so in writing or in electronic forms that provides a record of the content of communication.

2.5.3. Clarification of Bids

- i) As per Regulation 35(2) of RUDA Procurement Regulations 2022 (amended), to assist in the examination, evaluation and comparison of Bids and post-qualification of the Bidders, RUDA may, at its discretion, ask any Bidder for a clarification of its Bid including breakdown of prices to determine its reasonability. Any clarification submitted by a Bidder that is not in response to a request by RUDA shall not be considered.
- ii) The request for clarification and the response shall be in writing or in electronic forms that provide record of the content of communication, and no change in the prices or substance of the Bid shall be sought, offered, or permitted.
- iii) The alteration or modification in The Bid which in any way affects the following parameters will be considered as a change in the substance of a bid:
 - a) Evaluation & qualification criteria.
 - b) Required scope of work/Services or specifications.
 - c) All securities requirements.
 - d) Tax requirements.
 - e) Terms and conditions of bidding documents.
 - f) Change in the ranking of the Bidder
- iv) From the time of Bid opening to the time of Contract award if any Bidder wishes to contact RUDA on any matter related to the Bid it should do so in writing or in electronic forms that provide record of the content of communication.

2.5.4. Preliminary Examination

- i) RUDA will examine the Bids to determine whether they are complete, whether any computational errors have been made,



whether required sureties have been furnished, whether the documents have been properly signed, and whether the Bids are generally in order.

- ii) Arithmetical errors will be rectified on the following basis: -
 - a. If there is a discrepancy between the unit price and the total price that is obtained by multiplying the unit price and quantity, the unit price shall prevail, and the total price shall be corrected. If the Service Provider does not accept the correction of the errors, its Bid may be rejected, and its Bid security may be forfeited.
 - b. If there is a discrepancy between words and figures, the amount in words will prevail.
- iii) Prior to the detailed evaluation, RUDA will determine the responsiveness of each Bid to the Bidding documents, pursuant to ITB Clause 2.5.5. For purposes of these Clauses, a responsive Bid is one which conforms to all the terms and conditions of the Bidding documents without material deviations. Deviations from, or objections or reservations to critical provisions, **such as** those concerning **Bid Security** (ITB Clause 2.3.6), **Applicable Law** (GCC Clause 21), Taxes and Duties & mandatory Registrations/ Renewals will be deemed to be a material deviation. RUDA's determination of a Bid's responsiveness is to be based on the contents of the Bid itself without recourse to extrinsic evidence.
- iv) If a Bid is not responsive, it will be rejected by RUDA and may not subsequently be made responsive by the Bidder by correction of the non-conformity.
- v) Prior to the detailed evaluation of Bids, RUDA will determine whether each Bid:
 - a) Meets the eligibility criteria defined in **ITB 2.1.3** and **ITB 2.1.4**.
 - b) has been prepared as per the format and contents defined by RUDA in the Bidding Documents.
 - c) has been properly signed.
 - d) is accompanied by the required security; and
 - e) is responsive to the requirements of the Bidding Documents.

RUDA's determination of a Bid's responsiveness will be based on the contents of the Bid itself.



2.5.5. Examination of Terms and Conditions; Technical Evaluation

- i) RUDA shall examine the Bid to confirm that all terms and conditions specified in the **GCC**, and the **SCC** have been accepted by the Bidder without any material deviation or reservation.
- ii) RUDA shall evaluate the technical aspects of the Bid submitted to confirm that all requirements specified in **Section III-Scope of Work / Services, Evaluation Criteria as provided**, have been met without material deviation or reservation.
- iii) If after the examination of the terms and conditions and the technical evaluation, RUDA determines that the Bid is not responsive in accordance, it shall reject the Bid.

2.5.6. Correction of Errors

- i) Bids determined to be substantially responsive will be checked for any arithmetic errors. Errors will be corrected as follows: -
 - a) If there is a discrepancy between unit prices and the total price that is obtained by multiplying the unit price and quantity, the unit price shall prevail, and the total price shall be corrected, unless in the opinion of RUDA there is an obvious misplacement of the decimal point in the unit price, in which the total price as quoted shall govern and the unit price shall be corrected;
 - b) If there is an error in a total corresponding to the addition or subtraction of sub-totals, the sub-totals shall prevail, and the total shall be corrected; and
 - c) Where there is a discrepancy between the amounts in figures and in words, the amount in words will govern.
 - d) Where there is discrepancy between the grand total of price schedule and amount mentioned on the Form of Bid, the amount referred in Price Schedule shall be treated as correct subject to elimination of other errors.
- ii) The amount stated in the Bid will be adjusted by RUDA in accordance with the above procedure for the correction of errors. The concurrence of the Bidder shall be considered as binding upon the Bidder. If the Bidder does not accept the corrected amount, its Bid will then be rejected, and the Bid Security may be forfeited, or the Bid Securing Declaration may be executed in accordance with **ITB 2.3.6**.

2.5.7. Conversion to Single Currency

- i) As per Regulation 34(2) of RUDA Procurement Regulations 2022 (amended), to facilitate evaluation and comparison, RUDA will convert all Bid prices expressed in the amounts in various currencies in which the Bid prices are as follows:



2.5.8. Post- Qualification & Evaluation of Bids

- a. For the purpose of a comparison of bids quoted in different currencies, the price shall be converted into a single currency specified in the bidding documents. The rate of exchange shall be the selling rate, prevailing on the date of opening of bids specified in the bidding documents, as notified by the State Bank of Pakistan on that day, in case of holiday in State Bank of Pakistan on the day of opening financial bids, then previous working day's ex-change rates will prevail.
- i) In the absence of **prequalification**, RUDA will determine to its satisfaction whether the Bidder is qualified to perform the contract satisfactorily, in accordance with the evaluation criteria listed in BDS & pursuant to ITB Clause 2.1.3.
 - ii) The determination will take into account the Bidder's financial, technical, and production / supplying capabilities. It will be based upon an examination of the documentary evidence of the Bidder's qualifications submitted by the Bidder, as well as such other information required for eligibility/qualification expressed in Bid Data Sheet as RUDA deems necessary and appropriate.
 - iii) RUDA will **technically evaluate** and compare the Bids which have been determined to be responsive, pursuant to ITB Clause 2.5.5, as per Technical Specifications required.
 - iv) The **financial evaluation** of a Bid will be on the basis of form of Price Schedules / Financial Bid Form 7.3 to be decided by RUDA which must include clear cut instruction regarding evaluation inclusive of all prevailing taxes, duties, fees along with observance of minimum wages etc.

2.5.9. Contacting RUDA

- i) Subject to ITB Clause 2.5.3, no Bidder shall contact RUDA on any matter relating to its Bid, from the time of the Bid opening to the time the evaluation report is made public i.e. 10 days before the contract is awarded. If the Bidder wishes to bring additional information or has grievance to the notice of RUDA, it should do so in writing.
- ii) Any effort by a Bidder to influence RUDA during Bid evaluation or Bid comparison may result in the rejection of the Bidder's Bid.

2.5.10. Grievance Redressal

- i) As per Regulation 76 of RUDA Procurement Regulations 2022 (amended), RUDA shall constitute a Grievance Redressed Committee (GRC) comprising of odd number of people with proper powers and authorization to address the complaints. The GRC shall not have any of the members of the Procurement Evaluation Committee. The Committee may preferably have



one subject specialist depending upon the nature of the procurement in addition to one person with legal background as per their availability to RUDA.

- ii) Any Bidder feeling aggrieved can file its written complaint against the eligibility parameters or any other terms and conditions prescribed in the Bidding documents found contrary to provision of Regulation 35, and the same shall be addressed by RUDA well before the proposal submission deadline.
- iii) Any party can file its written complaint against the eligibility parameters, or any other terms and conditions prescribed in the bidding documents found contrary to the provision of Regulations and the same shall be addressed by RUDA well before the proposal submission deadline.
- iv) Any Bidder feeling aggrieved by any act of RUDA after the submission of his Bid may lodge a written complaint concerning his grievances not later than ten days after the announcement of the Final evaluation reports.
- v) In case the complaint/grievance is filed after the issuance of the final evaluation report, the complainant cannot raise any objection to technical evaluation of the report. Provided that the complainant may raise the objection to any part of the final evaluation report in case a single stage one envelope bidding procedure is adopted.
- vi) The GRC shall investigate and decide upon the complaint within ten (10) days of receipt of the complaint. The mere fact of lodging of a complaint shall not warrant suspension of the procurement process.

2.6. Award of Contract

2.6.1. Notification of Award

- i) Prior to the expiration of the period of Bid validity, RUDA will notify the successful Bidder in writing by registered letter and by email to be confirmed in writing by registered letter, that its Bid has been accepted.
- ii) The notification of award will constitute the formation of the Contract.
- iii) Upon the successful Bidder's furnishing of the Performance Guarantee pursuant to ITB Clause 2.6.2 (i), RUDA will promptly notify each unsuccessful Bidder and will discharge its Bid security, pursuant to ITB Clause 2.3.6(v).

2.6.2. Performance Guarantee

- i) Within ten (10) days of the receipt of notification of award from RUDA, the successful Bidder shall furnish the Performance



Guarantee in accordance with the Conditions of Contract, in the Performance Guarantee Form provided in the Bidding documents, or in another form acceptable to RUDA.

- ii) Failure of the successful Bidder to comply with the requirement of ITB Clause (i) above or shall constitute sufficient grounds for the annulment of the award and forfeiture of the Bid security along with other remedies available under RUDA Procurement Regulations 2022 (amended). After that, RUDA may decide to award the contract to the next lowest evaluated Bidder, keeping in view the Bid validity time, or call for new Bids keeping in view the concept of value for money as defined under Regulation 2(aaa) read with Principles of Procurement as enunciated in Regulation 4 of RUDA Procurement Regulations 2022 (amended).

2.6.3. Signing of Contract / Issuance of Work Order

- i) At the same time as RUDA notifies the successful Bidder that its Bid has been accepted, RUDA will send the Bidder the Contract Form provided in the Bidding documents, incorporating all agreements between the parties or will issue the purchase order [as the case may be].
- ii) Under Regulation 51 of RUDA Procurement Regulations 2022 (amended), where RUDA requires formal signing of contract, within ten (10) days of receipt of the Contract Form, the successful Bidder shall sign and mention date of the contract and return it to RUDA.
- iii) Where no such formal signing is required by RUDA, RUDA shall issue purchase order after the receipt of required performance guarantee, as per Regulation 43 of RUDA Procurement Regulations 2022 (amended).

2.6.4. Award Criteria

- i) Subject to ITB Clause 2.6.1, under Regulation 43 of RUDA Procurement Regulations 2022 (amended), RUDA will award the contract to the successful Bidder whose Bid has been determined to be responsive and has been determined to be the lowest evaluated Bid, provided that the Bidder has been determined to be qualified to perform the contract satisfactorily.

2.6.5. RUDA's Right to Vary Quantities at Time of Award

- i) RUDA reserves the right at the time of contract award to increase or decrease the quantity of services originally specified in the Schedule of Requirements without any change in unit price or other terms and conditions, on the analogy of



2.6.6. RUDA's Right to Accept or Reject All Bids

- Regulation 48(c)(iv) of RUDA Procurement Regulations 2022 (amended), not more than **20%**.
- i) As per Regulation 37 of RUDA Procurement Regulations 2022 (amended), RUDA reserves the right to accept or reject all Bids or proposals (and to annul the Bidding process) at any time prior to the acceptance of any Bid or proposal, without thereby incurring any liability towards the Bidders.
 - ii) The Bidders shall be promptly informed about the rejection of the Bids, if any
 - iii) RUDA shall upon request communicate to any Bidder, the grounds for its rejection of all Bids or proposals but shall not be required to justify those grounds.

2.6.7. Re-Bidding

- i) If RUDA rejects all the Bids under Regulation 37 of RUDA Procurement Regulations 2022 (amended), it may proceed with the process of fresh Bidding but before doing that it shall assess the reasons for rejection and may, if necessary, revise specifications, evaluation criteria or any other condition for Bidders.

2.6.8. Corrupt or Fraudulent Practices

- i) RUDA requires that the Bidders, Service Providers, Services Providers and Contractors observe the highest standard of ethics during the procurement and execution of contracts.
“Corrupt practices” in respect of procurement process, shall be as given in Definition 2(s) of RUDA Procurement Regulations 2022 (amended), which is as follows:
“(d) “corrupt practice” means the offering, giving, receiving, or soliciting of anything of value to influence the action of a public official, bidder or Contractor in the procurement process or in Contract execution to the detriment of RUDA; or misrepresentation of facts in order to influence a procurement process or the execution of a Contract, collusive practices among bidders (prior to or after bid submission) designed to establish bid prices at artificial, noncompetitive levels and to deprive RUDA of the benefits of free and open competition and any request for, or solicitation of anything of value by any public official in the course of the exercise of his duty; it may include any of the following:
 - i. Coercive practice by impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence the actions of a party to achieve a wrongful gain or to cause a wrongful loss to another party.



- ii. Collusive practice by arrangement between two or more parties to the procurement process or Contract execution, designed to achieve with or without the knowledge of RUDA to establish prices at artificial, noncompetitive levels for any wrongful gain.
- iii. Offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence the acts of another party for wrongful gain.
- iv. Any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation.
- v. Obstructive practice by harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in a procurement process, or affect the execution of a Contract or deliberately destroying, falsifying, altering or concealing of evidence material to the investigation or making false statements before investigators in order to materially impede an investigation into allegations of a corrupt, fraudulent, coercive or collusive practice; or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation, or acts intended to materially impede the exercise of inspection and audit process.”

ii) Blacklisting & Debarment:

Blacklisted Bidders i.e. firms/companies/sole proprietor/ general order Service Providers/JVs etc. and those found involved in “**Corrupt Practices**” are not allowed to participate in bidding.

Requirements & Procedure for Blacklisting & Debarment:

As per Regulation 23 of RUDA Procurement Regulations 2022 (amended):

Blacklisting. - (1) The Competent Authority may, for a specified period, debar a bidder, contractor or consultant from participating in any procurement process of the Authority, if the bidder, contractor or consultant has:

- a. Acted in a manner detrimental to public interest or good practices.
- b. Consistently failed to fulfil its obligations under the contract.
- c. Not performed the contract up to the mark.
- d. Indulged in any corrupt and fraudulent practice; or
- e. Provided false, fabricated or materially incorrect information.



- 2) The competent Authority may, on its own motion, or on receipt of information provided by any party, carry out an investigation to determine whether there is sufficient cause for blacklisting a contractor, consultant or Service Provider. If the Competent Authority is satisfied that such a cause exists, it shall initiate the process of blacklisting in accordance with the procedure laid down in the Schedule to these Regulations.
- 3) As a result of the scrutiny process, as mentioned above in sub-Regulation (2), the Competent Authority may take one of the following decisions:
 - a. contractor or consultant or Service Provider may be blacklisted.
 - b. contractor or consultant or Service Provider may be debarred temporarily, specifying the time period.
 - c. contractor or consultant or Service Provider may be blacklisted if it fails to take the specified remedial actions within a specified time period.
- 4) If the Competent Authority debar a bidder or contractor under sub-Regulation (i), it:
 - i. Shall publish the decision on its website and on PPRA website.
 - ii. May request PPRA to debar the bidder or contractor from procurement for all public procuring agencies.
- 5) Any person, firm / consultant aggrieved by an order made under Regulation 21 or a decision under sub Regulation (i) of this Regulation may, within thirty days from the date of the publication of the information on the website of the Authority, file a representation before the Chairman of the Board and the Chairman may pass such order on the representation as it may deem fit and such decision shall be final and in terms of Section 48 read with Section 49 of the Act, decision of the Chairman shall not be challengeable in any court of law or before any authority.
- 6) The mechanism or process for barring a bidder or contractor from participating in procurement process of the Authority and for making a representation under this Regulation is specified in the Schedule appended to these Regulations.



As per Schedule appended with RUDA Procurement Regulations 2022 (amended):

SCHEDULE

see sub-regulation (6) of Regulation 23.

BLACKLISTING MECHANISM OR PROCESS

1. The Competent Authority may, on information received from any source, issue show cause notice to a bidder or contractor (for the avoidance of doubt, the term “contractor” in this Schedule shall include Service Provider, vendor and consultant).
2. The show cause notice shall contain:
 - a) Precise allegation(s), against the bidder or contractor;
 - b) The maximum period for which the Competent Authority proposes to debar the bidder or contractor from participating in any procurement of the Authority; and
 - c) The statement, if needed, about the intention of the Authority to make a request to the PPRA for debarring the bidder or contractor from participating in public procurements of all procuring agencies.
3. The Competent Authority shall give minimum of seven days to the bidder or contractor for submission of written reply of the show cause notice.
4. In case the bidder or contractor fails to submit written reply within the requisite time, the Competent Authority may issue notice for personal hearing to the bidder or contractor / authorized representative of the bidder or contractor, and the Competent Authority shall decide the matter on the basis of available record and personal hearing, if availed.
5. In case the bidder or contractor submits written reply of the show cause notice, the Competent Authority may decide to file the matter or direct issuance of a notice to the bidder or contractor for personal hearing.
6. The Competent Authority shall give minimum of seven days to the bidder or contractor for appearance for personal hearing.
7. The Competent Authority shall decide the matter on the basis of the available record and personal hearing of the bidder or contractor, if availed.
8. The Competent Authority shall decide the matter within fifteen days from the date of personal hearing unless the personal hearing is adjourned to a next date and in such an eventuality, the period of



- personal hearing shall reckon from the last date of personal hearing.
9. The Competent Authority shall communicate to the bidder or contractor the order of debarring the bidder or contractor from participating in any procurement of the Authority with a statement that the bidder or contractor may, within thirty days, prefer a representation against the order before the Chairman of the Authority.
 10. The Competent Authority shall, as soon as possible, communicate the order of blacklisting to the PPRA with the request to upload the information on its website.
 11. If the Competent Authority intends the PPRA to debar the bidder or contractor from participating in any public procurement of all procuring agencies, the procuring agency shall specify reasons for such intention.
 12. In case of representation of any aggrieved person under Regulation 21, the Chairman being the designated authority shall issue a notice for personal hearing to the parties and may call for the record of the proceedings. The parties may file written statements and documents in support of their contentions.
 13. In every order of blacklisting under Regulation 22, the Competent Authority shall record reasons of blacklisting and also reasons for short, medium and long period of blacklisting.
 14. An effort shall be made for electronic communication of all the notices and other documents pursuant to this mechanism or process.



Section-III. Scope of Work / Services

OBJECTIVE:

The objective of the audit is to express an opinion on whether the financial statements of RUDA present fairly, in all material respects, the financial position, results of operations, and changes in cash flows in accordance with International Financial Reporting Standards (IFRS).

Management will prepare the financial statements on half yearly and annual basis, to be reviewed, modified as per IFRS, and audited by the Auditor.

Auditor's Responsibilities

Throughout the engagement, the Auditor shall exercise due diligence, maintain vigilance, and promptly report the following matters:

- Any significant or unusual transactions entered into by RUDA that warrant the attention of Management and/or the Board of Directors.
- Preparation of a Risk and Control Matrix, including identification of any deficiencies in internal controls that are of sufficient importance to merit the attention of Management and/or the Board of Directors.
- Any disagreements with Management on matter significant to the organization's financial statements.
- Any lack of compliance with the Financial Management and Controls Policy.
- Any lack of compliance with applicable financial or other relevant legislation.
- Any lack of accountability in the use and management of RUDA's assets.

All such instances shall be formally reported in the **Management Letter**.

Engagement Period

This tender document is for a period of three (03) years.

EXPECTED DELIVERABLES:

The bidder shall adhere to all guidelines, timelines, and requirements specified in this RFP. The deliverables shall include, but not be limited to, the following:

- Review and modifications of financial statements, preparation of audit report, and management letter(s) for all the years and half years, in formats consistent with:
 - Financial Audit requirements
 - ICAP Guidelines
 - International Financial Reporting Standards (IFRS)
 - Generally Accepted Auditing Standards (GAAS)
 - Public Sector Organization Audit Guidelines as issued by the Auditor General of Pakistan



- Discussion of the Auditor’s Report and Management Letters with RUDA Management and the Audit & Risk Committee prior to dissemination to the Board of Directors (BOD).
- Compliance with audit and reporting requirement dates as set out in this tender document.
- Submission of a **Management Letter** identifying:
 - Areas of concern or gaps observed
 - Recommendations for improvement
 - Management’s proposed actions to address identified weaknesses and close control gaps
- Preparation and submission of a **comprehensive Risk Control Framework Matrix** for RUDA operations, either in advance of or independent from audit completion.
- Completion of the full scope of work as defined in this RFP.
- Scheduling and conducting in-person meetings with RUDA Management, as required.

Note:

- The Auditor is expected to provide a Management Letter along with its audit report for each half year and completed year, that identifies areas of concern or weaknesses, includes a Risk and Control Matrix, provides recommendations for improvement, and incorporates Management’s response to any concerns identified.
- Payment shall be made upon completion of each year’s audit and/or, where applicable, upon completion of the half-yearly audit, as instructed by the Authority, in accordance with the rates quoted in your financial proposal.



Section-IV: Bid Data Sheet

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

A. Introduction		
BDS Clause Number	ITB Number	Amendments of, and Supplements to, Clauses in the Instruction to Bidders
1.	2.1.1	Name of Procuring Agency: Ravi Urban Development Authority (RUDA) . Scope of Work: Hiring of External Audit Firm for RUDA (Three Years on half yearly and annual basis) Period for provision of Services: The overall tenure of the project shall be three (03) years. However, the Auditor's performance shall be evaluated on an annual basis. The Authority reserves the right to terminate the contract at any stage if the Auditor fails to perform satisfactorily in accordance with the agreed standards. Subject to satisfactory performance, the contract may be extended for an additional period of one (01) year upon mutual agreement between the parties. Commencement date of Services: Immediately after signing the contract
2.	2.1.2	Financial year for the operations of RUDA: 2026, 2027 & 2028. Name and identification number of the Contract: Tender Ref No. RUDA-ADT-25-9452
B. Bidding Documents		
3.	2.2.2	The address for clarification of Bidding Documents is: 151 Abu Bakar Block, Garden Town, Lahore.
4.	2.3.9	The number of bidding documents to be completed and returned is one original .
C. Bid Price, Currency, Language		
5.	2.3.1	English
6.	2.3.4	The price quoted shall be Pak Currency (PKR).



7.	2.3.4	<p>The currency that shall be used for Bid evaluation and comparison purposes to convert all Bid prices expressed in various currencies is: Pakistani Rupees.</p> <p>The source of exchange rate shall be State Bank of Pakistan.</p> <p>The date of exchange rate shall be Date of Financial Bid Opening.</p>
D. Preparation and Submission of Bids		
8.	2.1.3	<p>Qualification Criteria / Knockdown criteria.</p> <p>The minimum eligibility requirements for bidders to participate in the bidding process are outlined in the Evaluation Criteria provided below.</p>
9.	2.2.2	<p>Bid shall be submitted to:</p> <p>Procurement Department Ravi Urban Development Authority 151, Abu Bakar Block, New Garden Town, Lahore Tel: +92-42-99333531-6</p>
10.	2.4.2	<p>The deadline for Bid submission is:</p> <p>a) Date: 02 March 2026 b) Time: 11:30 AM</p>
11.	2.5.1	<p>Time, date/ Month/ Year, and place for Bid opening.</p> <p>a) Date: 02 March 2026 b) Time: 11:30 AM c) Conference Room of RUDA, 151 Abu Bakar Block, Garden Town, Lahore.</p>
12.	2.3.7	<p>The amount of bid security is PKR 50,000/- in favor of Ravi Urban Development Authority in shape of pay order / CDR issued by schedule bank in Pakistan.</p>
13.	2.6.2	<p>The amount of Performance Guarantee is: The amount of performance guarantee in no case shall exceed Ten (10) percent of the contract amount in the form of Bank Guarantee / Demand Draft (DD) / Pay Order (PO) or Banker's cheque, valid for the contract duration.</p>
14.	2.3.9	<p>The Bid validity period after opening of the Bid is: ninety (90) days.</p>
15.	2.3.9	<p>The number of copies of the Bid to be provided are: N.A.</p>
E. Opening and Evaluation of Bids		
16.	2.5.1	<p>The Bid opening shall take place at:</p> <p>Conference Room of RUDA, 151 Abu Bakar Block, Garden Town, Lahore.</p> <p>a) Date: 02 March 2026 b) Time: 11:30 AM</p>



17.	2.3.5	The currency that shall be used for Bid evaluation and comparison purposes to convert all Bid prices expressed in various currencies is: Pak Currency PKR
G. Award of Contract		
18.	2.6.2	The Performance Guarantee / Security shall be: 10% of the Contract Price.
19.	2.6.2	The Performance Security (or guarantee) shall be in the form of: Bank Guarantee / Demand Draft (DD) / Pay Order (PO) or Banker's cheque, valid for the contract duration.



Evaluation Criteria

TECHNICAL EVALUATION CRITERIA:

A. Mandatory Eligibility Criteria:

Bidders must meet the following mandatory requirements to be considered for evaluation.

Documentary evidence shall be provided for each criterion:

a) **Firm Profile and Contact Information**

- Provide the name, complete address, telephone, fax, and email details of the head office and branch offices.
- Include postal and telegraphic addresses, along with particulars of designated contact personnel.

b) **Tax Registration**

- The bidder must be duly registered with the Income Tax and Sales Tax Departments.
- Copies of valid registration certificates (NTN and GST) must be submitted.

c) **State Bank of Pakistan Category**

- The bidder must be listed in the '**A**' **Category** of the State Bank of Pakistan for conducting audits.
- Documentary proof of listing must be attached.

d) **Legal Incorporation/Registration**

- The bidder must possess a valid Certificate of Incorporation/Registration issued by the relevant authorized government department(s).
- A copy of the certificate must be attached.

e) **Affidavit of Integrity and Non-Blacklisting**

- The bidder must submit an affidavit confirming that: i. The applicant/consultant has never been blacklisted by any National, Government, or Semi-Government Organization. ii. All information provided in the bid is true, correct, and complete.

B. Financial Scoring Criteria:

- Only qualified/responsive bidders shall be invited to the opening of Financial Proposals. The opening will be conducted in the presence of bidders at a time and venue specified by RUDA. Responsive/successful bidders or their authorized representatives will be permitted to attend.



- Evaluation of Financial Proposals shall be carried out in accordance with RUDA Procurement Regulations, 2022 (amended). The contract shall be awarded to the bidder quoting **the lowest evaluated price**.
- Bid prices must be inclusive of all duties, taxes, and expenses. In the event that the Government grants any exemption of duties and/or taxes in favor of RUDA, the service provider shall be obligated to reflect such exemptions in the Financial Proposal.
- In case of any discrepancy between the price quoted in words and figures, **the lower of the two shall be considered.**
- For services subject to excise duty, sales tax, income tax, or any other Government levy, the quoted price shall be deemed inclusive of all such duties and taxes.
- RUDA shall not be responsible for any erroneous calculation of taxes. Any differences arising therefrom shall be fully borne by the successful bidder.
- Any subsequent changes in the rates or structure of applicable taxes by the Government during the execution/evaluation period shall be addressed with mutual consent between RUDA and the service provider.



Section-V: General Conditions of Contract

The General Conditions of Contract (GCC) shall be formulated in accordance with RUDA Procurement Regulations 2022 (amended), taking into account the specific requirements and nature of the procurement. For standard procurement processes, the GCC may adopt a generalized structure, encompassing universally accepted contractual provisions to ensure consistency, transparency, and legal compliance:

1. Definitions

1.1 In this Contract, the following terms shall be interpreted as indicated:

- (a) **“The Contract”** means the agreement entered into between RUDA and the Service Provider, as recorded in the Contract Form signed by the parties, including all attachments and appendices thereto and all documents incorporated by reference therein.
- (b) **“The Contract Price”** means the price payable to the Service Provider under the Contract for the full and proper performance of its contractual obligations.
- (c) **“The Services”** means those services related to provision of subject assignment and other such obligations of the Service Provider covered under the Contract.
- (d) **“GCC”** means the General Conditions of Contract contained in this section.
- (e) **“SCC”** means the Special Conditions of Contract.
- (f) **“RUDA”** means the organization purchasing the Services, as named in SCC.
- (g) **“RUDA’s country”** is the country named in SCC.
- (h) **“The Service Provider”** means the Bidder or firm providing the Services under this Contract.
- (i) **“The Project Site”** where applicable, means the place or places named in SCC.
- (j) **“Day”** means calendar day.

2. Application

2.1. These General Conditions shall apply to the extent that they are not superseded by provisions of other parts of the Contract.

3. Country of Origin

3.1. All Services supplied under the Contract shall have their origin in the countries and territories eligible under the rules, as further elaborated in the SCC.

3.2. The origin of Services is distinct from the nationality of the Service Provider.



4. Standards

4.1. The services supplied under this Contract shall conform to the standards mentioned in the Technical Specifications / work plan / deputation plan.

5. Use of Contract Documents and Information; Inspection and Audit by RUDA.

5.1. The Service Provider shall not, without RUDA's prior written consent, disclose the Contract, or any provision thereof, or any specification, plan, drawing, pattern, sample, or information furnished by or on behalf of RUDA in connection therewith, to any person other than a person employed by the Service Provider in the performance of the Contract. Disclosure to any such employed person shall be made in confidence and shall be extended only so far as may be necessary for purposes of such a performance.

5.2. The Service Provider shall not, without RUDA's prior written consent, make use of any document or information enumerated in GCC Clause 5.1 except for purposes of executing the Contract.

5.3. Any document, other than the Contract itself, enumerated in GCC Clause 5.1 shall remain the property of RUDA and shall be returned (all copies) to RUDA on completion of the Service Provider's performance under the Contract if so, required by RUDA.

5.4. The Service Provider shall permit RUDA to inspect the Service Provider's accounts and records relating to the performance of the Service Provider and to have them audited by auditors appointed by RUDA, if so, required by RUDA.

6. Performance Guarantee

6.1 Within ten (10) days of receipt of the notification of Contract award, the successful Bidder shall furnish to RUDA the Performance Guarantee in the amount specified in SCC/Bid Data Sheet & clause 2.6.2 of ITB.

6.2 The proceeds of the Performance Guarantee shall be payable to RUDA as compensation for any loss resulting from the Service Provider failure to complete its obligations under the Contract.

6.3 As per Regulation 45 of RUDA Procurement Regulations 2022 (amended), the performance guarantee shall be denominated in the currency of the Contract acceptable to RUDA and shall be in one of the following forms:

- (a) a bank guarantee or an irrevocable letter of credit issued by a reputable bank located in RUDA's country, in the form provided in the Bidding documents or another form acceptable to RUDA; or



(b) a Bank Guarantee, Bank call-deposit (CDR), Demand Draft (DD), Pay Order (PO) or Banker's cheque cashier's or certified cheque or CDR.

6.4 The performance guarantee will be discharged by RUDA and returned to the Service Provider not later than thirty (30) days following the date of completion of the Service Provider performance obligations under the Contract, including any warranty obligations, unless specified otherwise in SCC.

7. Payment

7.1 The method and conditions of payment to be made to the Service Provider under this Contract shall be specified in SCC.

7.2 The Service Provider's request(s) for payment shall be made to RUDA in writing, accompanied by an invoice describing, as appropriate Services performed, and by documents submitted and upon fulfillment of other obligations stipulated in the Contract.

7.3 As per Regulation 53 of RUDA Procurement Regulations 2022 (amended), payments shall be made promptly by RUDA, but in no case later than thirty (30) days after submission of an invoice or claim by the Service Provider, provided the work is satisfactory.

7.4 The payment currency is Pak Currency (PKR)

8. Prices

8.1 Prices charged by the Service Provider for the Services performed under the Contract shall not vary from the prices quoted by the Service Provider in its Bid, with the exception of any price adjustments authorized in SCC.

9. Change Orders

9.1 RUDA may at any time, by a written order given to the Service Provider, make changes within the general scope of the Contract, only if required for the successful completion of the job.

9.2 If any such change causes an increase or decrease in the cost of, or the time required for, the Service Provider's performance of any provisions under the Contract, an equitable adjustment shall be made in the Contract Price or delivery schedule, or both, and the Contract shall accordingly be amended. Any claims by the Service Provider for adjustment under this clause must be asserted within thirty (30) days from the date of the Service Provider's receipt of RUDA's change order. But, in no case, the overall impact of the change should exceed **20%** of the contract cost and no provisions of RUDA Procurement Regulations 2022 (amended) should be violated.

10. Contract Amendments

10.1 Subject to GCC Clause 9, no variation in or modification of the terms of the Contract shall be made except by the mutual consent



through written amendment signed by the parties. No variation in finalized brands / make / models shall be allowed except in special conditions where the manufacturer has stopped producing or suspended that model or the latest model of similar series or version has been launched by the manufacturer or non-availability due to international mergers of the manufacturers or similar unavoidable constraints.

- 11. Assignment** 11.1 The Service Provider shall not assign the whole contract to anybody else. However, some parts of the contract or its obligations may be assigned to sub-contractors with the prior written approval of RUDA.
- 12. Sub-contracts** 12.1 The Service Provider shall notify RUDA in the Bid of all subcontracts to be assigned under this Contract. Such notification, in the original Bid or later, shall not relieve the Service Provider of any liability or obligation under the Contract.
- 12.2 Subcontracts must comply with the provisions of GCC Clauses.
- 13. Delays in the Service Provider's Performance** 13.1 Performance of Services shall be made by the Service Provider in accordance with the time schedule prescribed by RUDA in the Schedule of Requirements.
- 13.2 If at any time during performance of the Contract, the Service Provider or its subcontractor(s) should encounter conditions impeding timely delivery of Services, the Service Provider shall promptly notify RUDA in writing of the fact of the delay, its likely duration and its cause(s). As soon as practicable after receipt of the Service Provider's notice, RUDA shall evaluate the situation and may at its discretion extend the Service Provider's time for performance, with or without liquidated damages, in which case the extension shall be ratified by the parties by amendment of Contract.
- 13.3 Except as provided under GCC Clause 16, a delay by the Service Provider in the performance of its delivery obligations shall render the Service Provider liable to the imposition of liquidated damages pursuant to GCC Clause 14, unless an extension of time is agreed upon pursuant to GCC Clause 13.2 without the imposition of liquidated damages.
- 14. Liquidated Damages** 14.1 Subject to GCC Clause 13, if the Service Provider fails to perform any or all of the Services within the period(s) specified in the Contract, RUDA shall, without prejudice to its other remedies under the Contract, deduct from the Contract Price, as liquidated damages, a sum equivalent to the percentage specified in SCC of



the unperformed Services for each week or part thereof of delay until actual performance, up to a maximum deduction of the percentage specified in SCC. Once the maximum is reached, RUDA may consider termination of the Contract pursuant to GCC Clause 15 along with other remedies available under RUDA Procurement Regulations 2022 (amended).

15. Termination for Default

15.1 RUDA, without prejudice to any other remedy for breach of Contract, by written notice of default sent to the Service Provider, may terminate this Contract in whole or in part:

- (a) if the Service Provider fails to deliver any or all of the Services within the period specified in the Contract, or within any extension thereof granted by RUDA pursuant to GCC Clauses.
- (b) if the Service Provider fails to perform any other obligation(s) under the Contract; or
- (c) if the Service Provider, in the judgment of RUDA has engaged in corrupt practices in competing for or in executing the Contract.

“Corrupt practices” in respect of procurement process, shall be as given in 2(s) of RUDA Procurement Regulations 2022 (amended):

(d) “corrupt practice” means the offering, giving, receiving, or soliciting of anything of value to influence the action of a public official, bidder or Contractor in the procurement process or in Contract execution to the detriment of RUDA; or misrepresentation of facts in order to influence a procurement process or the execution of a Contract, collusive practices among bidders (prior to or after bid submission) designed to establish bid prices at artificial, noncompetitive levels and to deprive RUDA of the benefits of free and open competition and any request for, or solicitation of anything of value by any public official in the course of the exercise of his duty; it may include any of the following:

- vi. coercive practice by impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence the actions of a party to achieve a wrongful gain or to cause a wrongful loss to another party.
- vii. collusive practice by arrangement between two or more parties to the procurement process or Contract execution, designed to achieve with or without the knowledge of RUDA to establish prices at artificial, noncompetitive levels for any wrongful gain.



- viii. offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence the acts of another party for wrongful gain.
- ix. any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation.
- x. obstructive practice by harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in a procurement process, or affect the execution of a Contract or deliberately destroying, falsifying, altering or concealing of evidence material to the investigation or making false statements before investigators in order to materially impede an investigation into allegations of a corrupt, fraudulent, coercive or collusive practice; or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation, or acts intended to materially impede the exercise of inspection and audit process

15.2 In the event RUDA terminates the Contract in whole or in part, pursuant to GCC Clause 15.1, RUDA may procure, upon such terms and in such manner as it deems appropriate, Services similar to those undelivered, and the Service Provider shall be liable to RUDA for any excess costs for such similar Services. However, the Service Provider shall continue performance of the Contract to the extent not terminated.

16. Force Majeure

16.1 Notwithstanding the provisions of GCC Clauses 13, 14, and 15, the Service Provider shall not be liable for forfeiture of its Performance Guarantee, liquidated damages, or termination for default if and to the extent that its delay in performance or other failure to perform its obligations under the Contract is the result of an event of Force Majeure.

16.2 For purposes of this clause, “Force Majeure” means an event beyond the control of the Service Provider and not involving the Service Provider’s fault or negligence and not foreseeable. Such events may include, but are not restricted to, acts of RUDA in its sovereign capacity, wars or revolutions, fires, floods, epidemics, quarantine restrictions, and freight embargoes. Both, RUDA and the Service Provider, may agree to exclude certain widespread



conditions e.g.: epidemics, pandemics, quarantine restrictions etc. from the purview of “Force Majeure”.

16.3 If a Force Majeure situation arises, the Service Provider shall promptly notify RUDA in writing of such condition and the cause thereof. Unless otherwise directed by RUDA in writing, the Service Provider shall continue to perform its obligations under the Contract as far as it is reasonably practical and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event. Any difference of opinion concerning “Force Majeure” may be decided through means given herein below.

17. Termination for Insolvency

17.1 RUDA may at any time terminate the Contract by giving written notice to the Service Provider if the Service Provider becomes bankrupt or otherwise insolvent. In this event, termination will be without compensation to the Service Provider, provided that such termination will not prejudice or affect any right of action or remedy which has accrued or will accrue thereafter to RUDA.

18. Termination for Convenience

18.1 RUDA, by written notice sent to the Service Provider, may terminate the Contract, in whole or in part, at any time for its convenience. The notice of termination shall specify that termination is for RUDA’s convenience, the extent to which performance of the Service Provider under the Contract is terminated, and the date upon which such termination becomes effective.

18.2 The Services that are complete and ready for shipment (if applicable) within thirty (30) days after the Service Provider’s receipt of notice of termination shall be accepted by RUDA on the Contract terms and prices. For the remaining Services, RUDA may choose:

- (a) to have any portion completed and delivered at the Contract terms and prices; and/or
- (b) to cancel the remainder and pay to the Service Provider an agreed amount for partially completed Services and for materials and parts previously procured by the Service Provider.

19. Resolution of Disputes

19.1 After signing the contract or issuance of purchase order, RUDA and the Service Provider shall make every effort to resolve amicably by direct informal negotiation any disagreement or dispute arising between them under or in connection with the Contract.



19.2 If, after thirty (30) days from the commencement of such informal negotiations, RUDA and the Service Provider have been unable to resolve amicably a Contract dispute, either party may require that the dispute be referred for resolution to the formal mechanisms specified in SCC. These mechanisms may include, but are not restricted to, conciliation mediated by a third party, adjudication in an agreed and/or arbitration as per Regulation 79 of RUDA Procurement Regulations 2022 (amended) and in accordance with Arbitration Act-1940.

20. Governing Language

20.1 The Contract shall be written in the language specified in SCC. Subject to GCC Clause 21, the version of the Contract written in the specified language shall govern its interpretation. All correspondence and other documents pertaining to the Contract which are exchanged by the parties shall be written in the same language.

21. Applicable Law

21.1 The Contract shall be interpreted in accordance with the laws of Punjab (Pakistan) unless otherwise specified in SCC.

22. Notices

22.1 Any notice given by one party to the other pursuant to this Contract shall be sent to the other party in writing or by any information technology mean for the time being in use and acceptable in ordinary course of business to the other party's address specified in SCC.

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

23. Taxes and Duties

23.1 Service Provider shall be entirely responsible for all taxes, duties, license fees, etc., incurred until delivery of the contracted Services to RUDA. In case of imposition of new taxes/duties or concessions thereof after the deadlines for the submission of bids the effect thereof shall be borne or availed by RUDA as the case may be.

24. Extension in Contract period

24.1 Initially the contract will be for three (3) years. However, the same would be extended by the Competent Authority, on the satisfactory performance by the contractor for a further period of one (01) year on the same rate & TORs. Extension to the contact agreement shall be the discretion of the procuring agency (RUDA), and the contractor has no right to claim further extension as a matter of right in the contract.



Section-VI. Special Conditions of Contract

The following Special Conditions of Contract (SCC) shall supplement the General Conditions of Contract (GCC). Whenever there is a conflict, the provisions herein shall prevail over those in the General Conditions of Contract. The corresponding clause number of the GCC is indicated in parentheses.

[Instructions for completing the Special Conditions of Contract are provided, as needed, in the notes in italics mentioned for the relevant SCC. Where sample provisions are furnished, they are only illustrative of the provisions that RUDA should draft specifically for each procurement. The number of SCC may increase/ vary depending on specific requirements of a specific contract.]

1. Definitions (GCC Clause 1)

GCC 1.1 (g) RUDA is: Ravi Urban Development Authority (RUDA)

GCC 1.1 (h) RUDA's country is: Pakistan

GCC 1.1 (i) The Service Provider is: The Bidder or firm providing services under this Contract

2. Performance Guarantee (GCC Clause 6)

GCC 6.1. The Performance Guarantee shall be: 10% of the Contract Price.

The performance guarantee shall be submitted in the form of a **bank guarantee or pay order**, valid for the entire contract period.

GCC 6.4 To guarantee satisfactory performance, timely delivery of licenses, and fulfillment of support obligations.

RUDA reserves the right to invoke performance security in case of non-compliance, delayed delivery, or breach of contract terms.

The performance security shall be released upon successful completion of the license term and fulfillment of all contractual obligations.

3. Payment (GCC Clause 7)

GCC 7.1—The method and conditions of payment to be made to the Service Provider under this Contract shall be as follows:

Payment for Services supplied: As per Regulation 53 of RUDA Procurement Regulations 2022 (amended).

GCC 7.3 : Payment shall be made upon completion of each year's audit and/or, where applicable, upon completion of the half-yearly audit, as instructed by the Authority, in accordance with the rates quoted above.

Payment shall be made in Pak. Rupees in the following manner:

Lump sum payment upon submission of a satisfactory report/certificate.



4. Prices (GCC Clause 8)

GCC 8.1—Prices shall be fixed and shall not be adjusted.

5. Resolution of Disputes (GCC Clause 19)

GCC 19.2—The dispute resolution mechanism to be applied pursuant to GCC Clause 19.2 shall be as follows:

As per Regulation 79 of RUDA Procurement Regulations 2022 (Amended), in the case of a dispute between RUDA and the Service Provider, the dispute shall be referred for arbitration in accordance with the Arbitration Act 1940.

6. Governing Language (GCC Clause 20)

GCC 20.1—The Governing Language shall be:

7. Applicable Law (GCC Clause 21)

GCC 21.1-The Contract shall be interpreted in accordance with the laws applicable in the jurisdiction of the province of Punjab (Pakistan):

8. Notices (GCC Clause 22)

GCC 22.1 RUDA’s address for notice purposes:
_____ Department
Ravi Urban Development Authority (RUDA)
151 Abu Bakar Block, Garden Town, Lahore.

Service Provider’s address for notice purposes:

9. Termination Clause (GCC Clause 18) & Extension in Contract (GCC Clause 24)

The overall tenure of the project shall be three (03) years. However, the Auditor’s performance shall be evaluated on an annual basis. The Authority reserves the right to terminate the contract at any stage if the Auditor fails to perform satisfactorily in accordance with the agreed standards. Subject to satisfactory performance, the contract may be extended for an additional period of one (01) year upon mutual agreement between the parties.



Section-VII: Sample Forms

7.1 Bid Form

[To be signed & stamped by the Service Provider and reproduced on the letter head. To be attached with the Technical Bid]

Date: _____

To: Executive Director Procurement
Ravi Urban Development Authority (RUDA)
151 Abu Bakar Block, Garden Town, Lahore.

Dear Sir,

Having examined the Bidding documents including Addenda Nos. [if any], the receipt of which is hereby duly acknowledged, we, the undersigned, in conformity with the said Bidding documents undertake, if our Bid is accepted, we will obtain the guarantee of a bank in a sum equivalent to 10 percent of the Contract Price for the due performance of the Contract, in the form prescribed by the Procuring Agency.

We also confirm that the Government of Pakistan / Punjab has not declared us, or any, ineligible on charges of engaging in corrupt, fraudulent, collusive or coercive practices. We, furthermore, pledge not to indulge in such practices in competing for or in executing the Contract, and we are aware of the relevant provisions of the Proposal Document.

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

We remain,

Yours sincerely,

Authorized Signature

(In full and initials)

Name and Designation of Signatory

Name of Firm

Address



7.2 Financial Bid Form

[To be signed & stamped by the bidder and reproduced on the letter head. To be attached with the Financial Bid]

Date: _____

To: Executive Director Procurement
Ravi Urban Development Authority (RUDA)
151 Abu Bakar Block, Garden Town, Lahore.

Dear Sir,

1. Having examined the Bidding documents including Addenda Nos. [insert numbers], the receipt of which is hereby duly acknowledged, we, the undersigned, in conformity with the said Bidding documents for the cumulative sum of [total Bid amount in words and figures] or such other sums as may be ascertained in accordance with the Schedule of Prices attached herewith and made part of this Bid.
2. We undertake, if our Bid is accepted, specified in the Schedule of Requirements.
3. If our Bid is accepted, we will obtain a guarantee of a bank in a sum equivalent to 10% percent of the Contract Price for the due performance of the Contract, in the form prescribed by RUDA.
4. We agree to a Bid by this Bid for a period of ninety [90] days from the date fixed to Bid opening, and it shall remain binding upon us and may be accepted at any time before the expiration of that period.
5. Until a formal Contract is prepared and executed (if required), this Bid, together with your written acceptance thereof and your notification of award, shall constitute a binding Contract between us.
6. Commissions or gratuities, if any, paid or to be paid by us to agents relating to this Bid, and to contract execution if we are awarded the contract, are listed below:

Name and address of Service provider	Amount and Currency
--------------------------------------	---------------------

(if none, state "none")

We understand that you are not bound to accept the lowest or any Bid you may receive.

Dated this _____ day of _____ 20_____.

[signature]

[in the capacity of]

Duly authorized to sign Bid for and on behalf of _____



7.3 Price Schedule:

[To be signed & stamped by the Bidder and reproduced on the letter head. To be attached to Financial Bid]

Sr. No.	Service Description	FY 2025-26 In PKR	FY 2026-27 In PKR	FY 2027-28 In PKR	Remarks
1	Half-Yearly Audit / Review of Financial Statements				Inclusive of taxes & duties
1	Annual Statutory Audit of RUDA Financial Statements				Inclusive of taxes & duties
3	Grand Total	PKR [Total]	PKR [Total]	PKR [Total]	—

The table provided is for reference only, based on our understanding, and may be modified as needed to present a clear price schedule for the overall proposal.

- a. Total Cost (**In Figures**) PKR _____ (Inclusive applicable taxes)
b. Total Cost (**In Words**) PKR _____ (Inclusive applicable taxes)

Pricing Note:

1. In the event of any discrepancy between the unit price and the total price, the unit price shall be considered final and binding.
2. No out-of-pocket expense would be entertained throughout the engagement.
3. Payment shall be released upon completion of each year's audit and/or, where applicable, upon completion of the half-yearly audit, as instructed by the Authority, in accordance with the rates quoted above.
4. Price mentioned should be inclusive of all applicable taxes.

Signature of Authorized Person

Name: _____

Dated: _____

(Company Stamp)



7.4 Bidder Profile Form

[To be signed & stamped by the Bidder and reproduced on the letter head. To be attached with Technical Bid]

Sr.#	Particulars
1.	Name of the company:
2.	Registered Office:
Address:	
Office Telephone Number:	
Fax Number:	
3.	Contact Person:
Name:	
Personal Telephone Number:	
Email Address:	
4.	Local office if any:
Address:	
Office Telephone Number:	
Fax Number:	
5.	Registration Details:



7.5 Affidavit

[To be printed on PKR 100 Stamp Paper, duly attested by oath commissioner. To be attached with Technical Bid]

Name: _____

(Applicant)

I, the undersigned, do hereby certify that all the statements made in the Bidding document and in the supporting documents are true, correct and valid to the best of my knowledge and belief and may be verified by employer if the Employer, at any time, deems it necessary.

The undersigned hereby authorize and request the bank, person, company or corporation to furnish any additional information requested by the [RUDA] Government of the Punjab deemed necessary to verify this statement regarding my (our) competence and general reputation.

The undersigned understands and agrees that further qualifying information may be requested and agrees to furnish any such information at the request of the [RUDA]. The undersigned further affirms on behalf of the firm that:

- (i) The firm is not currently blacklisted by RUDA or any other procuring agency/PPRA.
- (ii) The documents/photocopies provided with Bid are authentic. In case any fake/bogus document was found at any stage, the firm shall be blacklisted as per Law/ Rules.
- (iii) Affidavit for correctness of information.

[Name of the Contractor/ Bidder/ Service Provider] undertakes to treat all information provided as confidential.

Signed by an authorized Officer of the company

Title of Officer: _____

Name of Company: _____

Date: _____



7.6 Performance Guarantee Form

[To be provided by the successful bidder after issuance of letter of award]

To,

[name and address of RUDA]

WHEREAS (Name of the Contractor/ Service Provider) _____ hereinafter called "the Contractor" has undertaken, in pursuance of "INVITATION TO BID FOR THE "PROVISION OF _____" procurement of the following:

1. [Please insert details].

(Here in after called "the Contract").

AND WHEREAS it has been stipulated by you in the Contract that the Contractor shall furnish you with a bank guarantee by a scheduled bank for the sum specified therein as security for compliance with the Contractor's performance obligations in accordance with the Contract;

AND WHEREAS we have agreed to give the Contractor a Guarantee;

THEREFORE WE hereby affirm that we are Guarantor and responsible to you, on behalf of the Contractor, up to a total of _____ (Amount of the guarantee in words and figures), and we undertake to pay you, upon your first written demand declaring the Contractor to be in default under the Contract, and without cavil or argument, any sum or sums as specified by you, within the limits of _____ (Amount of Guarantee) as aforesaid without your needing to prove or to show grounds or reasons for your demand or the sum specified therein.

This guarantee is valid until _____ day of _____, 2026, or _____ [insert number of days] after the rectification of the Defects, whichever is later.

[NAME OF GUARANTOR]

Signature _____

Name _____

Title _____

Address _____

Seal _____

Date _____



7.7 Contract Form

[Form of Contract to be signed with the successful bidder at the time of award of contract]

THIS AGREEMENT made on the ____ day of _____ 2026 between [name of RUDA] of [country of RUDA] (hereinafter called “RUDA”) on the one part and [name of Service Provider] of [city and country of Service Provider] (hereinafter called “the Service Provider”) on the other part:

WHEREAS RUDA invited Bids for certain services and ancillary services, viz., [brief description of services] and has accepted a Bid by the Service Provider for the supply of those services in the sum of [contract price in words and figures] (hereinafter called “the Contract Price”).

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

1. In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract referred to.
2. The following documents shall be deemed to form and be read and construed as part of this Agreement, viz.:
 - (a) the Bid Form and the Price Schedule submitted by the Bidder;
 - (b) the Schedule of Requirements;
 - (c) the Technical Specifications / Scope of Services;
 - (d) the General Conditions of Contract;
 - (e) the Special Conditions of Contract; and
 - (f) RUDA’s Notification of Award.
 - (g) Contract agreement
 - (h) Complete Bidding document
3. In consideration of the payments to be made by RUDA to the Service Provider as hereinafter mentioned, the Service Provider hereby covenants with RUDA to provide the services and to rectify defects therein in conformity with all respects in accordance with the provisions of the Contract.
4. RUDA hereby covenants to pay the Service Provider in consideration of the provision of the services and the rectification of defects therein, the Contract Price or such other sum as may become payable under the provisions of the contract at the times and in the manner prescribed by the contract.

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

Signed, sealed, delivered by _____ the _____ (for RUDA)

Signed, sealed, delivered by _____ the _____ (for the Service Provider)



7.8 Bid Security Form

[To be signed & stamped by the Bidder and reproduced on the letter head. To be attached with Technical Bid]

Whereas [name of the Bidder] (hereinafter called “the Bidder”) has submitted its Bid dated [date of submission of Bid] for the supply of [name and/or description of the Services] (hereinafter called “the Bid”).

KNOW ALL PEOPLE by these presents that WE [name of bank] of [name of country], having our registered office at [address of bank] (hereinafter called “the Bank”), are bound unto [name of RUDA] (hereinafter called “RUDA”) in the sum of for which payment well and truly to be made to the said RUDA, the Bank binds itself, its successors, and assigns by these presents. Sealed with the Common Seal of the said Bank this ____ day of _____ 2026.

THE CONDITIONS of this obligation are:

1. If the Bidder withdraws its Bid during the period of Bid validity specified by the Bidder on the Bid Form; or
2. If the Bidder, having been notified of the acceptance of its Bid by RUDA during the period of Bid validity:
 - (a) fails or refuses to execute the Contract Form, if required; or
 - (b) fails or refuses to furnish the Performance Guarantee, in accordance with the Instructions to Bidders;

we undertake to pay to RUDA up to the above amount upon receipt of its first written demand, without RUDA having to substantiate its demand, provided that in its demand RUDA will note that the amount claimed by it is due to it, owing to the occurrence of one or both of the two conditions, specifying the occurred condition or conditions.

This guarantee will remain in force up to and including thirty (30) days after the period of Bid validity, and any demand in respect thereof should reach the Bank not later than the above date.

[Signature of the bank]