

Bidding Document



Hiring of Chartered Accountant Firm for the Commercial Audit of HEC Accounts For the FY 2018-2019 to 2024-2025

Hatam Khan

Deputy Director (Finance)

Higher Education Commission

Sector H-9, Islamabad - Pakistan

Telephone: + 92-51-9040-1721,

Email: hkhan@hec.gov.pk | **Website:** <http://www.hec.gov.pk>



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Summary of Sections

PART – A: BIDDING PROCEDURE & REQUIREMENTS

Section – I: Invitation to Bids

Section – II: Instructions to Bidder (ITBs)

This Section provides information to help Bidders prepare their Bids. Information is also provided on the submission, opening, and evaluation of Bids and on the award of Contracts. *This Section contains provisions that are to be used without modifications.*

Section – III: Bid Data Sheet (BDS)

This Section includes provisions specific to procurement and to supplement **Section-II**. This section may be customized where option is available, in accordance with the requirements of the Higher Education Commission (HEC).

Section – IV: Eligible Countries

This Section contains information regarding eligible countries in accordance with the Policy of the Federal Government.

Section - V: Schedule of Requirements along-with KPIs and Technical Evaluation Criteria

This Section includes the details of specifications for the services to be obtained as well as a schedule of requirements, KPIs as well as the Technical Evaluation Criteria.

PART – B: CONDITIONS OF CONTRACT AND CONTRACT FORMS

Section – VI: General Conditions of Contract (GCC)

This Section includes the general clauses to be applied in all the contracts. This Section contains provisions that are to be used without modifications.

Section – VII: Special Conditions of Contract (SCC)

This Section consists of Contract Data and Specific Provisions which contain clauses specific to this contract. This section may be customized where option is available, in accordance with the requirements of the Higher Education Commission (HEC).



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Section – VIII: Standard Forms

This Section includes the standard forms for the Bid Submission, Bill of Quantities (BoQs), and Bid Security etc. These forms are to be completed and submitted by the Bidder as part of its Bid.

Section – IX: Contract Forms

This Section contains forms which, once completed, will become part of the Contract.

Performance Guarantee Form

The successful bidder ‘to whom Letter of Acceptance will be issued’ shall be required to furnish the Performance Guarantee along with its form.

Contract / Agreement

It contains terms and conditions on which HEC obtained services from supplier for provision of commercial audit of HEC Accounts as well as the act of agreeing or of coming to a mutual agreement.

Integrity Pact

The successful bidder shall be required to furnish the Integrity Pact as per the given format.



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PART – A: BIDDING PROCEDURE & REQUIREMENTS

SECTION – I: INVITATION TO BIDS



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Bid No.-----

for

Hiring of Chartered Accountant Firm for

The Conducting Commercial Audit of HEC Accounts

for the FY2018- 2019 to 2024-2025

Invitation to Bids

Dated: _____

1. This Invitation to Bids follows the Procurement Notice (PN) or Procurement Advertisement (PA) No. _____ for the subject Procurement which appeared in [insert media] vide dated [insert dates of issue of PN/PA].
2. The Higher Education Commission (HEC), Pakistan invites sealed bids directly from Chartered Accountant firms of good repute for conducting Audit.
3. A separate budget will be allocated by the Higher Education Commission (HEC) for commercial audit of HEC for financial year 2025-26.
4. The Chartered Accountant firms must be duly recognized in Pakistan and active list of QCR rating firm of ICAP.
5. The bidding shall be conducted in line with the ***“36(b) Single Stage Two Envelope procedure of open competitive bidding procedure”*** of the Public Procurement Rules 2004 and any Regulations, Regulatory Guides, Procurement Guidelines or Instructions issued by the Authority (from time to time) and is open to all potential bidders.
6. A complete set of bidding documents ‘in English’ may be purchased by interested bidders on the submission of a written application to the address mentioned below and upon depositing of a non-refundable fee Rs.1,000/- (Rupees One Thousand only non-refundable) in Higher Education Commission (HEC)’s Account Number 17427900133401 of Habib Bank Limited, SRC Branch, Sector H-9, Islamabad or depositing in Higher Education Commission (HEC)’s Finance Division. The bidding documents will be provided directly to the potential applicants, and essential records shall be maintained by the Higher Education Commission (HEC) for providing information regarding amendment(s), if any, in Bidding Documents.

OR



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A complete set of bidding documents can also be downloaded from Higher Education Commission (HEC) website www.hec.gov.pk whose document price @ Rs.1,000/- (One Thousand only non-refundable) shall be submitted in the form of Bank Challan/Bank Draft along with the bid.

7. The tendering process is open for all national applicants only subject to fulfilling the eligibility requirements mentioned in the respective bidding documents. Interested bidder(s) may obtain tender document from the Higher Education Commission (HEC) at the address mentioned below during the office hours from 0800 to 1600 hrs.
8. The Bidder shall fill in the Form of Bid furnished in the Bidding Documents. The Bid Form must be completed without any alterations to its format and no substitute shall be accepted. All the pages of bid are required to be signed and stamped by the Bidder.
9. The original bid needs to be properly tied up (preferably hard or spiral binding) as per following:
 - a. The Bid shall comprise two envelopes submitted simultaneously, one is called the Technical Proposal and the other is Financial Proposal having clear marking as “TECHNICAL PROPOSAL” and “FINANCIAL PROPOSAL” in bold and legible letters to avoid any confusion. Both envelopes to be enclosed together in an Outer Single Envelope called the Bid bearing words “CONFIDENTIAL” and “BIDDING DOCUMENT FOR HIRING OF CHARTERED ACCOUNTANT FIRM PROVISION OF COMMERCIAL AUDIT OF HEC ACCOUNTS”. If the envelopes are not prepared or marked as per aforementioned guidelines, Higher Education Commission (HEC) shall take no responsibility for the misplacement / premature opening of the bidding document whatsoever.
10. All the Financial Bids must be accompanied by a Bid Security from a scheduled bank in the form of Bank Draft or Pay Order in the amount of Rs.200,000/- (Rupees Two Hundred Thousand only) drawn in favour of Higher Education Commission (HEC).
11. The bidding document must be delivered to the following address before 1330 hrs (01:30 pm) on 24.06 2025.

Hatam Khan

Deputy Director (Finance)

CTC, Building 2nd Floor Finance Division



Higher Education Commission Islamabad

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Higher Education Commission

Sector H-9, Islamabad - Pakistan

Telephone: + 92-51-9040-1721,

Email: hkhan@hec.gov.pk | **Web URL:** <http://www.hec.gov.pk>

After the mentioned time i.e. 1330 hrs(01:30 pm) on 24.06. 2025 no bid will be received.

12. The technical part of the bids will be opened at 1400 hrs (02:00 pm) 24.06. 2025, thereafter in public and in the presence of bidders' representatives who choose to attend the opening at the Mural Hall, Ground Floor, Auditorium Block, Higher Education Commission (HEC), Sector H-9, Islamabad.
13. Late or incomplete bids will be rejected.
14. The bidder(s) shall bear all the costs/expenses associated with the preparation and submission of the bid and the Higher Education Commission (HEC) shall in no case be responsible or liable for those costs/expenses regardless of the conduct or outcome of the bidding process.
15. Delays in the mail or courier, delays of person in transit, or delivery of the package to the wrong office shall not be accepted as an excuse for failure to deliver the bid at the proper place and time.
16. It shall be the bidders' responsibility to determine the manner in which timely delivery of the bid will be accomplished either in person, by messenger or by surface mail.
17. Only the selected bidders shall be entitled to participate in further procurement proceedings, i.e. the opening of the Financial Bids.
18. A formal contract / agreement on stamp paper having worth Rs.100/- (Rupees One Hundred each leaf) shall be executed between the Higher Education Commission (HEC) and the Successful Bidder.



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SECTION – II: INSTRUCTION TO BIDDERS (ITBs)



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Checklist of Required Documents

Part – A: Mandatory Requirements

Sr. No.	Document Details / Description	Page # / Flag Name
1.	Bid Security from a scheduled bank in the form of Bank Draft or Pay Order in the amount of Rs.200,000/- (Rupees Two Hundred Thousand only) drawn in favour of Higher Education Commission (HEC).	
2.	Firms National Income Tax Certificate showing NTN status as ‘Active’ .	
3.	Firms General Sales Tax (GST) Certificate showing GST status as ‘Operative’ .	
4.	Provide tender documents fee deposit receipt amount of Rs. 1000/- (non-refundable) in HEC Bank Account as mentioned in advertisement.	
5.	The complete document with the instruction of RFP, must reached the given address on date 24.06.2025 and the same shall be uploaded on EPADS(e-Pak Acquisition Disposal System).	
5.	Affidavit (on Stamp Paper of worth Rs.100/- attested by the Oath Commissioner) that: 1. the bidder (M/s _____) has never been blacklisted by any Government, Semi Government, Autonomous or Private Organization / Department due to poor services; 2. the bidder (M/s _____) has never been Blacklisted for offence related to fraud, under-invoicing, tax evasion, concealment, money laundering etc. 3. the bidder (M/s _____) has never been involved in litigation with any Government, Semi Government, Autonomous or Private Organization / Department.	



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Sr. No.	Document Details / Description	Page # / Flag Name
	4. the Higher Education Commission (HEC) reserves the right to reject the Bid of the bidder (M/s _____) 'without assigning any reason' if (M/s _____) shall be found or purported to be engaged in the aforementioned offenses).	



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Part – B: Optional Requirements

Sr. No.	Document Details / Description	Page # / Flag Name
1.	Form 1: Letter of bid for Technical Proposal	
2.	Form 2: Bidder's Information Form	
3.	Up-to-date/satisfactory QCR Rating list of Institute of Chartered Accountant of Pakistan)	
4.	Form 3: Financial Position and Performance	
5.	Form 4: Average Annual Turnover (Annual Sales/Fee Value)	
6.	Form 5: Current Contract Commitments / Contracts in Progress	
7.	Form 6: Contracts during the last three years	
8.	Form 7: Historical Contract Non - Performance, and Pending Litigation and Litigation History	
9.	Form 8: List of Staff which are currently available with the firm	
10.	Form 11: Letter of bid for Financial Proposal	
11.	Form 12: Bid Security	
12.	Form 13: Bill of Quantities (BoQs) / Price Schedule / Financial Bid	

A. Introduction

1. Scope of Application

The Higher Education Commission (HEC), as indicated in the Bid Data Sheet (BDS) invites Bids for the **provision of Commercial Audits of HEC Accounts for the year 2018-2019 to 2024-2025** as specified in the BDS and **Section – V**. The successful Bidder will be expected to execute the **Commercial Audit of HEC Accounts** specified period and timeline(s) as stated in the BDS.



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2. Source of Funds

Higher Education Commission (HEC) Budget head “Payment to other for Services Rendered”.

3. Eligible Bidders

- 3.1. A Bidder may be natural person, company or firm or public or semi-public agency of Pakistan.
- 3.2. All the pages of bid are required to be signed and stamped by the Bidder.
- 3.3. The invitation for Bids is open to all prospective suppliers subject to any provisions of incorporation or licensing by the respective national incorporating agency or statutory body established for that particular trade or business.
- 3.4. Foreign Bidders are not allowed to participate in this procurement.
- 3.5. A Bidder shall not have a conflict of interest. All Bidders found to have a conflict of interest shall be disqualified. A Bidders 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 in the past, directly, or indirectly with a firm or any of its affiliates which have been engaged by the Higher Education Commission (HEC) to provide consulting services for the preparation of the design, specifications, and other documents to be used for procurements of the services to be acquired under this Invitation for Bids.
 - (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
 - (f) through common third parties, that puts them in a position to have access to information about or
 - (g) influence on the Bid of another Bidder, or influence the decisions of the Higher Education Commission (HEC) regarding this Bidding process; or
 - (h) Submit more than one Bid in this Bidding process.
- 3.6. A Bidder may be ineligible if:
 - (a) he is declared bankrupt or, in the case of company or firm, insolvent;



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- (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 instituted against such Bidder involving an 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 blacklisted and hence debarred due to involvement in corrupt and fraudulent practices, or performance failure or due to breach of bid securing declaration.
 - (f) The firm, supplier and contractor is blacklisted or debarred by a foreign country, international organization, or other foreign institutions for the period defined by them.
- 3.7. Bidders shall provide to the Higher Education Commission (HEC) evidence of their eligibility, proof of compliance with the necessary legal requirements to carry out the contract effectively.
- 3.8. Bidders shall provide such evidence of their continued eligibility to the satisfaction of the Higher Education Commission (HEC), as the Higher Education Commission (HEC) shall reasonably request.
- 3.9. Bidders shall submit 'if permitted in the bidding document' 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 (10) percent of the Bid price is envisaged.

4. Eligible Services

- 4.1. All services to be provided under the contract shall have their origin and sources in eligible countries, and all expenditures made under the contract will be limited to such services. For the purpose of this Bid, eligible countries are stated in Section – IV.
- 4.2. For purposes of this Clause, “origin” means the place from where the related services are to be supplied.



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5. One Bid per Bidder

- 5.1. A bidder shall submit only one Bid, in this bidding process in any arrangement.
- 5.2. In this Bidding process, none of the bidder can be a subcontractor while submitting a Bid individually or as a member of a joint venture.
- 5.3. A person or a firm cannot participate as a sub-contractor in this bidding process.

6. Cost of Bidding

- 6.1. The Bidder shall bear all costs associated with the preparation and submission of its Bid, and the Higher Education Commission (HEC) shall in no case be responsible or liable for those costs, regardless of the conduct or outcome of the bidding process.

B. BIDDING DOCUMENTS

1. Contents of Bidding Documents

- 1.1. The services required, bidding procedures, and terms and conditions of the contract are prescribed in the Bidding Documents. In addition to the Invitation to Bids, the Bidding Documents which should be read in conjunction with any addenda issued in accordance with ITB 9.2

Include:

- | | |
|------------------------|--|
| Section – I: | Invitation to Bids |
| Section – II: | Instructions to Bidders (ITBs) |
| Section – III: | Bid Data Sheet (BDS) |
| Section – IV: | Eligible Countries |
| Section – V: | Schedule of Requirements along-with KPIs and Technical Evaluation Criteria |
| Section – VI: | General Conditions of Contract (GCC) |
| Section – VII: | Special Conditions of Contract (SCC) |
| Section – VIII: | Standard Forms |
| Section – IX: | Contract / Agreement, Performance Guarantee Form And Integrity Pact |

- 1.2. The number of copies to be completed and returned with the Bid is specified in the BDS.
- 1.3. Delays in the mail or courier, delays of person in transit, or delivery of the package to the wrong office shall not be accepted as an excuse for failure to deliver the bid at the proper place



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and time. It shall be the bidders' responsibility to determine the manner in which timely delivery of the bid will be accomplished either in person, by messenger or by surface mail.

- 1.4. The Higher Education Commission (HEC) is not responsible for the completeness of the Bidding Documents and their addenda if they were not obtained directly from the Higher Education Commission (HEC), or the signed pdf version downloaded from the website of the Higher Education Commission (HEC). However, Higher Education Commission (HEC) shall place both the pdf and same editable version to facilitate the bidder for filling the forms.
- 1.5. The Bidder is expected to examine all instructions, forms, terms and specifications in the Bidding Documents. Failure to furnish all the information required in the Bidding Documents will be at the Bidder's risk and may result in the rejection of his Bid.

2. Clarification of Bidding Documents

- 2.1. A prospective Bidder requiring any clarification of the Bidding Documents may notify the Higher Education Commission (HEC) in writing or in electronic form that provides record of the content of communication at the Higher Education Commission (HEC)'s address indicated in the BDS.
- 2.2. The Higher Education Commission (HEC) 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 three (03) days prior to the deadline for the submission of Bids as prescribed in **ITB 23.1**.
- 2.3. Copies of the Higher Education Commission (HEC)'s response will be forwarded to all identified Prospective Bidders through an identified source of communication, including a description of the inquiry, but without identifying its source. In case of downloading of the Bidding Documents from the website of Higher Education Commission (HEC), the response to all such queries will also be available on the same link available at the website.
- 2.4. Should the Higher Education Commission (HEC) deem it necessary to amend the Bidding Documents as a result of a clarification, it shall do so following the procedure under **ITB 9**.
- 2.5. 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 this pre-Bid meeting, prospective Bidders may request clarification of the schedule of requirement, KPIs & the Evaluation Criteria, or any other aspects of the Bidding Documents.



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- 2.6. 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. Any modification to the Bidding Documents that may become necessary as a result of the pre-Bid meeting shall be made by the Higher Education Commission (HEC) exclusively through the use of an Addendum pursuant to **ITB 9**. Non-attendance at the pre-Bid meeting will not be a cause for disqualification of a Bidder.

3. Amendment of Bidding Documents

- 3.1. Before the deadline for submission of Bids, the Higher Education Commission (HEC) for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder or pre-Bid meeting may modify the Bidding Documents by issuing addenda.
- 3.2. Any addendum issued including the notice of any extension of the deadline shall be part of the Bidding Documents pursuant to **ITB 7.1** and shall be communicated in writing or in any identified electronic form that provide record of the content of communication to all the bidders who have obtained the Bidding Documents from the Higher Education Commission (HEC). The Higher Education Commission (HEC) shall promptly publish the Addendum at the Higher Education Commission (HEC)'s web page identified in the BDS:

Provided that the bidder who had either already submitted their bid or handed over the bid to the courier prior to the issuance of any such addendum shall have the right to withdraw his already filed bid and submit the revised bid prior to the original or extended bid submission deadline.

- 3.3. To give prospective Bidders reasonable time in which to take an addendum/corrigendum into account in preparing their Bids, the Higher Education Commission (HEC) may, at its discretion, extend the deadline for the submission of Bids:

Provided that the Higher Education Commission (HEC) shall extend the deadline for submission of Bid, if such an addendum is issued within last three (03) days of the Bid submission deadline.



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C. PREPARATION OF BIDS

1. Language of Bid

- 1.1. The Bid prepared by the Bidder, as well as all correspondence and documents relating to the Bid exchanged by the Bidder and the Higher Education Commission (HEC) shall be written in the English language unless specified in the BDS. Supporting documents and printed literature furnished by the Bidder may be in another language provided they are accompanied by an accurate translation of the relevant pages in the English language unless specified in the BDS, in which case, for purposes of interpretation of the Bidder, the translation shall govern.

2. Documents and Sample(s) Constituting the Bid

- 2.1. The Bid prepared by the Bidder shall constitute the following components:
- (a) Form of Bid and Bid Prices completed in accordance with **ITB 14** and **ITB 15**;
 - (b) Details of the Sample(s) where applicable and requested in the BDS.
 - (c) Documentary evidence established in accordance with **ITB 13** that the Bidder is eligible and/or qualified for the subject bidding process;
 - (d) Documentary evidence established in accordance with **ITB 13.3(a)** that the Bidder has been authorized to deliver the services in Pakistan, where required.
 - (e) Documentary evidence established in accordance with **ITB 12** that the services to be provided by the Bidder are eligible and services, and conform to the Bidding Documents;
 - (f) Bid security furnished in accordance with **ITB 18**;
 - (g) Duly Notarized Power of Attorney authorizing the signatory of the Bidder to submit the bid; and
 - (h) Any other document required in the BDS.
- 2.2. Where a sample(s) is required by a Higher Education Commission (HEC), the sample shall be:
- (a) submitted as part of the bid, in the quantities, dimensions and other details requested in the BDS;
 - (b) carriage paid;
 - (c) received on, or before, the closing time and date for the submission of bids; and
 - (d) evaluated to determine compliance with all characteristics listed in the BDS.



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- 2.3. The Higher Education Commission (HEC) shall retain the sample(s) of the successful Bidder. The Higher Education Commission (HEC) shall reject the Bid if the sample(s):
- (a) do(es) not conform to all characteristics prescribed in the bidding documents; and
 - (b) is/are not submitted within the specified time clearly mentioned in the Bid Data Sheet.
- 2.4. Where it is not possible to avoid using a propriety article as a sample, a Bidder shall make it clear that the propriety article is displayed only as an example of the type or quality of the services being Bided for, and that competition shall not thereby be limited to the extent of that article only.
- 2.5. Samples made up from materials supplied by a Higher Education Commission (HEC) shall not be returned to a Bidder nor shall a Higher Education Commission (HEC) be liable for the cost of making them.
- 2.6. All samples produced from materials belonging to an unsuccessful Bidder shall be kept by the Higher Education Commission (HEC) till thirty (30) days from the date of award of contract or exhaust of all the grievance forums (including those pending at Authority's Level or in some Court of Law).

3. Documents Establishing Eligibility of Services and Conformity to Bidding Documents

- 3.1. Pursuant to ITB 11, the Bidder shall furnish, as part of its Bid, all those documents establishing the eligibility in conformity to the terms and conditions specified in the Bidding Documents for all services which the Bidder proposes to deliver.
- 3.2. The documentary evidence of the eligibility of the services shall consist of a statement in the Price Schedule of the country of origin of services offered which shall be confirmed by a certificate of origin issued at the time of shipment.
- 3.3. The documentary evidence of conformity of the services to the Bidding Documents may be in the form of literature, drawings, and data, and shall consist of:
- (a) a detailed description of the essential technical specifications and performance characteristics of the services;
 - (b) an item-by-item commentary on the Higher Education Commission (HEC)'s Technical Specifications demonstrating substantial responsiveness of the Services



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to those specifications, or a statement of deviations and exceptions to the provisions of the Technical Specifications;

(c) any other procurement specific documentation requirement as stated in the BDS.

- 3.4. The Bidder shall also furnish a list giving full particulars, including available sources and current prices, necessary for the proper and continuing functioning of the services during the period specified in the BDS following commencement of the utilization of the services by the Higher Education Commission (HEC).
- 3.5. For purposes of the commentary to be furnished pursuant to ITB 12.3(c) above, the Bidder shall note that standards for workmanship and service mentioned by the Higher Education Commission (HEC) in its Technical Specifications, are intended to be descriptive and the sample services ‘demonstrates by the bidder’ needs to satisfy the Higher Education Commission (HEC)’s requirements and the substitutions ensure substantial equivalence to those designated in the Technical Specifications.
- 3.6. The required documents and other accompanying documents must be in English. In case any other language than English is used the pertinent translation into English shall be attached to the original version.

4. Documents Establishing Eligibility and Qualification of the Bidder

- 4.1. Pursuant to ITB 11, the Bidder shall furnish, as part of its Bid, all those documents establishing the Bidder’s eligibility to participate in the bidding process and/or its qualification to perform the contract if its Bid is accepted.
- 4.2. The documentary evidence of the Bidder’s eligibility to Bid shall establish to the satisfaction of the Higher Education Commission (HEC) that the Bidder, at the time of submission of its bid, is from an eligible country as defined in Section – IV titled as “Eligible Countries”.
- 4.3. The documentary evidence of the Bidder’s qualifications to perform the contract if its Bid is accepted shall establish to the satisfaction of Higher Education Commission (HEC) that:
- (a) in the case of a Bidder offering to deliver services under the contract which the Bidder did not capable of or otherwise provide, the Bidder needs to get the authorization by the Service Provider to deliver the services;
 - (b) The Bidder has the financial, technical, and supply/production capability necessary to perform the Contract, and meets the qualification criteria specified in BDS.
 - (c) that the Bidder meets the qualification criteria listed in the Bid Data Sheet.



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5. Form of Bid

- 5.1. The Bidder shall fill in the Form of Bid furnished in the Bidding Documents. The Bid Form must be completed without any alterations to its format and no substitute shall be accepted.

6. Bid Prices

- 6.1. The Bid Prices and discounts quoted by the Bidder in the Form of Bid and in the Price Schedules shall conform to the requirements specified below in ITB Clause 15 or exclusively mentioned hereafter in the bidding documents.
- 6.2. All items in the Statement of Work must be listed and priced separately in the Price Schedule(s). If a Price Schedule shows items listed but not priced, their prices shall be construed to be included in the prices of other items.
- 6.3. Items not listed in the Price Schedule shall be assumed not to be included in the Bid, and provided that the Bid is still substantially responsive in their absence or due to their nominal nature, the corresponding average price of the respective item(s) of the remaining substantially responsive bidder(s) shall be construed to be the price of those missing item(s):
- Provided that:
- (a) where there is only one (substantially) responsive bidder, or
 - (b) where there is provision for alternate proposals and the respective items are not listed in the other bids,
- 6.4. The Bid price to be quoted in the Form of Bid in accordance with ITB 15.1 shall be the total price of the Bid, excluding any discounts offered.
- 6.5. The Bidder shall indicate on the appropriate Price Schedule, the unit prices (where applicable) and total Bid price of the services it proposes to provide under the contract.
- 6.6. Prices quoted by the Bidder shall be fixed during the Bidder's performance of the contract and not subject to variation on any account. A Bid submitted with an adjustable price will be treated as non-responsive and shall be rejected, pursuant to ITB 28.
- 6.7. If so indicated in the Invitation to Bids and Instructions to Bidders, that Bids are being invited for individual contracts (Lots) or for any combination of contracts (packages), Bidders wishing to offer any price reduction for the award of more than one contract shall specify in their Bid the price reductions applicable to each package, or alternatively, to individual contracts (Lots) within a package.



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7. Bid Currencies

- 7.1. Prices shall be quoted in the following currencies:
- (a) For services that the Bidder will deliver from within Pakistan, the prices shall be quoted in Pakistani Rupees, unless otherwise specified in the BDS.
- 7.2. For the purposes of 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 (financial part of) bids specified in the bidding documents, as notified by the State Bank of Pakistan on that day.

8. Bid Validity Period

- 8.1. Bids shall remain valid for the period specified in the BDS after the Bid submission deadline prescribed by the Higher Education Commission (HEC). A Bid valid for a shorter period shall be rejected by the Higher Education Commission (HEC) as non-responsive. The period of Bid validity will be determined from the complementary bid securing instrument i.e. the expiry period of bid security.
- 8.2. Under exceptional circumstances, prior to the expiration of the initial Bid validity period, the Higher Education Commission (HEC) may request the Bidders' consent to an extension of the period of validity of their Bids only once, for the period not more than the period of initial bid validity. The request and the Bidders responses shall be made in writing or in electronic forms that provide a record of the content of communication. The Bid Security provided under ITB 18 shall also be suitably extended. A Bidder may refuse the request without forfeiting its Bid security. A Bidder agrees to the request will not be required nor permitted to modify its Bid but will be required to extend the validity of its Bid Security for the period of the extension, and in compliance with ITB 18 in all respects.
- 8.3. If the award is delayed by a period exceeding sixty (60) days beyond the expiry of the initial Bid validity period, the contract price may be adjusted by a factor specified in the request for extension. However, the Bid evaluation shall be based on the already quoted Bid Price without taking into consideration on the above correction.

9. Bid Security

- 9.1. Pursuant to ITB 11, unless otherwise specified in the BDS, the Bidder shall furnish as part of its Bid, a Bid Security in form of fixed amount not exceeding five percent of the estimated



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value of procurement determined by the Higher Education Commission (HEC) and in the amount and currency specified as specified in the BDS in the format provided in Section – VIII (Standard Forms).

- 9.2. The Bid Security is required to protect the Higher Education Commission (HEC) against the risk of Bidder's conduct which would warrant the security's forfeiture, pursuant to ITB 18.9.
- 9.3. The Bid Security shall be denominated in the local currency, and it shall be in the form specified in the BDS which shall be in any of the following:
 - (a) Bank Draft or Pay Order from a Scheduled Bank drawn in favour of Higher Education Commission (HEC) 'as mentioned in the Bidding Documents' and valid for twenty-eight (28) days beyond the end of the validity of the Bid. This shall also apply if the period for Bid Validity is extended. In either case, the form must include the complete name of the Bidder;
- 9.4. The Bid Security shall be in accordance with the Form of the Bid Security included in Section VIII (Standard Forms) as approved by the Higher Education Commission (HEC) prior to the Bid submission.
- 9.5. The Bid Security shall be payable promptly upon written demand by the Higher Education Commission (HEC) in case any of the conditions listed in ITB 18.9 are invoked.
- 9.6. Any Bid not accompanied by a Bid Security in accordance with ITB 18.1 or 18.3 shall be rejected by the Higher Education Commission (HEC) as non-responsive, pursuant to ITB 28.
- 9.7. Unsuccessful Bidders' Bid Security will be discharged or returned as promptly as possible, however in no case later than thirty (30) days after the expiration of the period of Bid Validity prescribed by the Higher Education Commission (HEC) pursuant to ITB 17. The Higher Education Commission (HEC) shall make no claim to the amount of the Bid Security, and shall promptly return the Bid Security document, after whichever of the following that occurs earliest:
 - (a) the expiry of the Bid Security;
 - (b) the entry into force of a procurement contract and the provision of a performance guarantee, for the performance of the contract if such a security is required by the Bidding documents;
 - (c) the rejection by the Higher Education Commission (HEC) of all Bids;



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- (d) the withdrawal of the Bid prior to the deadline for the submission of Bids, unless the Bidding documents stipulate that no such withdrawal is permitted.
- 9.8. The successful Bidder's Bid Security will be discharged upon the Bidder signing the contract pursuant to ITB 41 and furnishing the performance guarantee, pursuant to ITB 42.
- 9.9. The Bid Security may be forfeited:
 - (a) if a Bidder:
 - (i) withdraws its Bid during the period of Bid Validity as specified by the Higher Education Commission (HEC), and referred by the bidder on the Form of Bid except as provided for in ITB 17.2; or
 - (ii) does not accept the correction of errors pursuant to ITB 30.3; or
 - (b) in the case of a successful Bidder, if the Bidder fails:
 - (i) to accept the offer for award of contract;
 - (ii) to sign the contract in accordance with ITB 41; or
 - (iii) to furnish performance guarantee in accordance with ITB 42.

10. Alternative Bids by Bidders

- 10.1. Bidders shall submit offers that comply with the requirements of the Bidding Documents, including the basic Bidder's technical design as indicated in the specifications and Schedule of Requirements. Alternatives will not be considered, unless specifically allowed for in the BDS. If so allowed, ITB 19.2 shall prevail.
- 10.2. When an alternative schedule for provision of services is explicitly invited, a statement of that effect will be included in the BDS as will the method for evaluating different schedules for provision of services.
- 10.3. If so, allowed in the BDS, Bidders wishing to offer technical alternatives to the requirements of the Bidding Documents must also submit a Bid that complies with the requirements of the Bidding Documents, including the basic technical design as indicated in the specifications. In addition to submitting the basic Bid, the Bidder shall provide all information necessary for a complete evaluation of the alternative by the Higher Education Commission (HEC), including technical specifications, breakdown of prices, and other relevant details. Only the technical alternatives, if any, of the Most Advantageous Bidder conforming to the basic technical requirements (without altering the bid price) shall be considered by the Higher Education Commission (HEC).



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11. Withdrawal, Substitution, and Modification of Bids

- 11.1. Before bid submission deadline, any bidder may withdraw, substitute, or modify its Bid after it has been submitted by sending a written notice, duly signed by an authorized representative, and the corresponding substitution or modification must accompany the respective written notice.
- 11.2. Bids requested to be withdrawn in accordance with ITB 20.1 shall be returned unopened to the Bidders.

12. Format and Signing of Bid

- 12.1. The Bidder shall prepare an original and the number of copies of the Bid as indicated in the BDS, clearly marking each “ORIGINAL” and “COPY,” as appropriate. In the event of any discrepancy between them, the original shall prevail:

Provided that except in Single Stage One Envelope Procedure, the Bid shall include only the copies of technical proposal.
- 12.2. The original and the copy or copies of the Bid shall be typed or written in indelible ink and shall be signed by the Bidder or a person or persons duly authorized to 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. ***All pages of the Bid, except for un-amended printed literature, shall be initialed by the person or persons signing the Bid.***
- 12.3. Any interlineations, erasures, or overwriting shall be valid only if they are signed by the person or persons signing the Bidder.

D. SUBMISSION OF BIDS

1. Sealing and Marking of Bids

- 1.1. In case of Single Stage One Envelope Procedure, the Bidder shall seal the original and each copy of the Bid in separate envelopes, duly marking the envelopes as “ORIGINAL” and “COPY.” The envelopes shall then be sealed in an outer envelope securely sealed in such a manner that opening and resealing cannot be achieved undetected.

Note: The envelopes shall be sealed and marked in accordance with the bidding procedure adopted as referred to in Rule-36 of PPR-2004.



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- 1.2. The inner and outer envelopes shall:
 - (a) be addressed to the Higher Education Commission (HEC) 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 23.1.
- 1.3. **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 are to be enclosed together in an outer single envelope called the Bid. Each Bidder shall submit his bid as under:
 - (a) The bidder shall submit his TECHNICAL PROPOSAL and FINANCIAL PROPOSAL in separate inner envelopes and enclosed in a single outer envelope.
 - (b) ORIGINAL and each copy of the Bid shall be separately sealed and put in separate envelopes and marked as such.
 - (c) The envelopes containing the ORIGINAL and copies will be put in one sealed envelope and addressed / identified as given in Sub-Clause 21.2.
- 1.4. The inner and outer envelopes shall:
 - (a) be addressed to the Higher Education Commission (HEC) at the address provided in the Bidding Data;
 - (b) bear the name and identification number of the contract as defined in the Bidding Data; and provide a warning not to open before the time and date for bid opening, as specified in the Bidding Data. pursuant to ITB 23.1.
 - (c) In addition to the identification required in Sub-Clause 21.2 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 Clause **ITB 24**.
- 1.5. If all envelopes are not sealed and marked as required by ITB 22.2, ITB 22.3 and ITB 22.4 or incorrectly marked, the Higher Education Commission (HEC) will assume no responsibility for the misplacement or premature opening of Bid.



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2. Deadline for Submission of Bids

- 2.1. Bids shall be received by the Higher Education Commission (HEC) not later than the date and time specified in the BDS.
- 2.2. The Higher Education Commission (HEC) may, in exceptional circumstances and at its discretion, extend the deadline for the submission of Bids by amending the Bidding Documents in accordance with ITB 9, in which case all rights and obligations of the Higher Education Commission (HEC) and Bidders previously subject to the deadline will thereafter be subject to the new deadline.

3. Late Bids

- 3.1. The Higher Education Commission (HEC) shall not consider for evaluation any Bid that arrives after the deadline for submission of Bids, in accordance with ITB 23.
- 3.2. Any Bid received by the Higher Education Commission (HEC) after the deadline for submission of Bids shall be declared late, recorded, rejected, and returned unopened to the Bidder.

4. Withdrawal of Bids

- 4.1. A Bidder may withdraw its Bid after it has been submitted, provided that written notice of the withdrawal of the Bid is received by the Higher Education Commission (HEC) prior to the deadline for submission of Bids.
- 4.2. A revised bid may be submitted after the withdrawal of the original bid in accordance with the provisions referred to in ITB 22.

E. OPENING AND EVALUATION OF BIDS

1. Opening of Bids

- 1.1. The Higher Education Commission (HEC) 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 as proof of their attendance.
- 1.2. In case of sudden Public holiday on bid opening day, the bid will be opened on next working day at the same time as given in the advertisement.



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- 1.3. First, envelopes marked “WITHDRAWAL” shall be opened and read out and the envelope with the corresponding bid shall not be opened but returned to the Bidder. No bid withdrawal shall be permitted unless the corresponding Withdrawal Notice contains a valid authorization to request the withdrawal and is read out at bid opening.
- 1.4. Second, outer envelopes marked “SUBSTITUTION” shall be opened. The inner envelopes containing the Substitution Bid shall be exchanged for the corresponding Original Bid being substituted, which is to be returned to the Bidder unopened. No envelope shall be substituted unless the corresponding Substitution Notice contains a valid authorization to request the substitution and is read out and recorded at bid opening.
- 1.5. Next, outer envelopes marked “MODIFICATION” shall be opened. No Technical Proposal and/or Financial Proposal shall be modified unless the corresponding Modification Notice contains a valid authorization to request the modification and is read out and recorded at the opening of the Bids. Any Modification shall be read out along with the Original Bid except in case of Single Stage Two Envelope Procedure where only the Technical Proposal, both Original as well as Modification, are to be opened, read out, and recorded at the opening. Financial Proposal, both Original and Modification, will remain unopened till the prescribed financial bid opening date.
- 1.6. Other envelopes holding the Bids shall be opened one at a time, in case of Single Stage One Envelope Procedure, the Bidders names, the Bid prices, the total amount of each Bid and of any alternative Bid (if alternatives have been requested or permitted), any discounts, the presence or absence of Bid Security and such other details as the Higher Education Commission (HEC) may consider appropriate, will be announced by the Procurement Evaluation Committee.
- 1.7. In case of Single Stage Two Envelope Procedure, the Higher Education Commission (HEC) 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 the custody of the Higher Education Commission (HEC) until the specified time of their opening.
- 1.8. The envelopes holding the Technical Proposals shall be opened one at a time, and the following read out and recorded:



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- (a) the name of the Bidder;
 - (b) whether there is a modification or substitution;
 - (c) the presence of a Bid Security, if required; and
 - (d) Any other details as the Higher Education Commission (HEC) may consider appropriate.
- 1.9. 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.
- 1.10. 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 un-read information by the sent Bidder's representative shall indemnify the Higher Education Commission (HEC) against any claim or failure to read out the correct information contained in the Bidder's Bid.
- 1.11. 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 ITB 24.
- 1.12. The Higher Education Commission (HEC) 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, including any discounts and alternative offers and the presence or absence of a Bid Security.
- 1.13. 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. A copy of the record shall be distributed to all the Bidders.
- 1.14. A copy of the minutes of the Bid opening shall be furnished to individual Bidders upon request.
- 1.15. In case of Single Stage Two Envelop Bidding Procedure, after the evaluation and approval of technical proposal the Higher Education Commission (HEC), shall at a time within the bid validity period, publicly open the financial proposals of the technically accepted bids only. The financial proposal of bids found technically non-responsive shall be returned un-opened to the respective bidders subject to redress of the grievances from all tiers of grievances.



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2. Confidentiality

- 2.1. 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.
- 2.2. Any effort by a Bidder to influence the Higher Education Commission (HEC) processing of Bids or award decisions may result in the rejection of its Bid.
- 2.3. Notwithstanding ITB 27.2 from the time of Bid opening to the time of contract award, if any Bidder wishes to contact the Higher Education Commission (HEC) on any matter related to the Bidding process, it should do so in writing or in electronic forms that provides record of the content of communication.

3. Clarification of Bids

- 3.1. To assist in the examination, evaluation and comparison of Bids (and post-qualification if applicable) of the Bidders, the Higher Education Commission (HEC) may ask any Bidder for a clarification of its Bid including breakdown of prices. Any clarification submitted by a Bidder that is not in response to a request by the Higher Education Commission (HEC) shall not be considered.
- 3.2. The request for clarification and the response shall be in writing or in electronic forms that provide a record of the content of communication. In case of Single Stage Two Envelope Procedure, no change in the prices or substance of the Bid shall be sought, offered, or permitted, whereas in case of Single Stage One Envelope Procedure, only the correction of arithmetic errors discovered by the Higher Education Commission (HEC) in the evaluation of Bids should be sought in accordance with ITB 31.
- 3.3. The alteration or modification in THE BID which in any affect the following parameters will be considered as a change in the substance of a bid:
 - (a) evaluation & qualification criteria;
 - (b) required scope of work or specifications;
 - (c) all securities requirements;
 - (d) tax requirements;
 - (e) terms and conditions of bidding documents;



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- (f) change in the ranking of the bidder;
- 3.4. From the time of Bid opening to the time of Contract award if any Bidder wishes to contact the Higher Education Commission (HEC) 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.

4. Preliminary Examination of Bids

- 4.1. Prior to the detailed evaluation of Bids, the Higher Education Commission (HEC) will determine whether each Bid:
 - (a) meets the eligibility criteria defined in ITB 3
 - (b) and ITB 4;
 - (c) has been prepared as per the format and contents defined by the Higher Education Commission (HEC) in the Bidding Documents;
 - (d) has been properly signed.
 - (e) is accompanied by the required securities; and
 - (f) is substantially responsive to the requirements of the Bidding Documents.

The Higher Education Commission (HEC)'s determination of a Bid's responsiveness will be based on the contents of the Bid itself.

- 4.2. A substantially responsive Bid is one which conforms to all the terms, conditions, and specifications of the Bidding Documents, without material deviation or reservation. A material deviation or reservation is one that: -
 - (a) affects in any substantial way the scope, quality, or performance of the Services;
 - (b) limits in any substantial way, inconsistent with the Bidding Documents, the Higher Education Commission (HEC)'s rights or the Bidders obligations under the Contract; or
 - (c) if rectified, would affect unfairly the competitive position of other Bidders presenting substantially responsive Bids.
- 4.3. The Higher Education Commission (HEC) will confirm that the documents and information specified under ITB 11, 12 and 13 have been provided in the Bid. If any of these documents or information is missing or is not provided in accordance with the Instructions to Bidders, the Bid shall be rejected.



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- 4.4. The Higher Education Commission (HEC) may waive off any minor informality, nonconformity, or irregularity in a Bid which does not constitute a material deviation, provided such waiver does not prejudice or affect the relative ranking of any Bidder.

Explanation: A minor informality, non-conformity or irregularity is one that is merely a matter of form and not of substance. It also pertains to some immaterial defect in a Bid or variation of a bid from the exact requirements of the invitation that can be corrected or waived without being prejudicial to other bidders. The defect or variation is immaterial when the effect on quantity, quality, or delivery is negligible when contrasted with the total cost or scope of the supplies or services being acquired. The Higher Education Commission (HEC) either shall give the bidder an opportunity to cure any deficiency resulting from a minor informality or irregularity in a bid or waive the deficiency, whichever is advantageous to the Higher Education Commission (HEC). Examples of minor informalities or irregularities include failure of a bidder to:

- (a) Submit the number of copies of signed bids required by the invitation;
- (b) Furnish required information concerning the number of its employees;
- (c) the firm submitting a bid has formally adopted or authorized, before the date set for opening of bids, the execution of documents by typewritten, printed, or stamped signature and submits evidence of such authorization and the bid carries such a signature.

- 4.5. Provided that a Technical Bid is substantially responsive, the Higher Education Commission (HEC) may request the Bidder to submit the necessary information or documentation, within a reasonable period of time, to rectify nonmaterial nonconformities or omissions in the Technical Bid related to documentation requirements. Requesting information or documentation on such nonconformities shall not be related to any such aspect of the technical Proposal linked with the ranking of the bidders. Failure of the Bidder to comply with the request may result in the rejection of its Bid.
- 4.6. Provided that a Technical Bid is substantially responsive, the Higher Education Commission (HEC) shall rectify quantifiable nonmaterial nonconformities or omissions related to the Financial Proposal. To this effect, the Bid Price shall be adjusted, for comparison purposes only, to reflect the price of the missing or nonconforming item or component.



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- 4.7. If a Bid is not substantially responsive, it will be rejected by the Higher Education Commission (HEC) and may not subsequently be evaluated for complete technical responsiveness. The Bids will be treated as non-responsive, if it will be provided with:

29.7.1. Incomplete information;

29.7.2. Subjective, conditional and partial offers;

29.7.3. Received without affidavit to the effect that the firm has not been blacklisted and is not in litigation with any Public or Private sector Organization/Department etc.;

29.7.4. Received without NTN and GST certificates;

29.7.5. Package received without Financial Bid;

29.7.6. Package received with opened Financial bid;

29.7.7. Package received without earnest money / bid security money;

5. Examination of Terms and Conditions; Technical Evaluation

- 5.1. The Higher Education Commission (HEC) 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.
- 5.2. The Higher Education Commission (HEC) shall evaluate the technical aspects of the Bid submitted in accordance with ITB 22 & **Section – V – Sub Section “Technical Evaluation Criteria”**, to confirm that all requirements specified in **Section – V – Sub Section “Schedule of Requirements”** have been met without material deviation or reservation.
- 5.3. If after the examination of the terms and conditions and the technical evaluation, the Higher Education Commission (HEC) determines that the Bid is not substantially responsive in accordance with ITB 29, it shall reject the Bid.

6. Correction of Errors

- 6.1. 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 the Higher Education Commission (HEC) 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;



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- (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 a discrepancy between grand total of price schedule and amount mentioned on the Form of Bid, the amount referred to in Price Schedule shall be treated as correct subject to elimination of other errors.

6.2. The amount stated in the Bid will be adjusted by the Higher Education Commission (HEC) in accordance with the above procedure for the correction of errors and, with, 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 in accordance with ITB 18.9.

7. Conversion to Single Currency

- 7.1. To facilitate evaluation and comparison, the Higher Education Commission (HEC) will convert all Bid prices expressed into the amounts in various currencies in which the Bid prices are payable. For the purposes of 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 (financial part of) bids specified in the bidding documents, as notified by the State Bank of Pakistan on that day.
- 7.2. The currency selected for converting Bid prices to a common base for the purpose of evaluation, along with the source and date of the exchange rate, are specified in the BDS.

8. Evaluation of Bids

- 8.1. The Higher Education Commission (HEC) shall evaluate and compare only the Bids determined to be substantially responsive, pursuant to ITB 29.
- 8.2. In evaluating the Technical Proposal of each Bid, the Higher Education Commission (HEC) shall use the criteria and methodologies listed in the BDS and in terms of Statement of Requirements and Technical Specifications. No other evaluation criteria or methodologies shall be permitted.
- 8.3. The Higher Education Commission (HEC)'s evaluation of a Bid will take into account:



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- (a) in the case of services available in Pakistan, Income Tax, General Sales Tax, and other similar/applicable taxes, which will be payable on the services if a contract is awarded to the Bidder;
- 8.4. In evaluating the Bidders, the evaluation committee will, in addition to the Bid price quoted in accordance with ITB 15.1, take account of one or more of the following factors as specified in the BDS, and quantified in ITB 32.5:
- (a) delivery schedule offered in the Bid;
 - (b) other specific criteria indicated in the TBS and/or in the Technical Specifications
- 8.5. For factors retained in BDS, pursuant to ITB 33.4 one or more of the following quantification methods will be applied, as detailed in the BDS:
- (a) *Not applicable.*
 - (b) *Delivery schedule.*
 - (i) The Higher Education Commission (HEC) requires that the services under the Invitation for Bids shall be provided at the time specified in the Schedule of Requirements.
 - (ii) *Not Applicable*
 - (c) *Deviation in payment schedule*
 - (i) Bidders shall state their Bid price for the payment schedule outlined in the SCC. Bids will be evaluated on the basis of this base price. Bidders are, however, permitted to state an alternative payment schedule and indicate the reduction in Bid price they wish to offer for such alternative payment schedule. The Higher Education Commission (HEC) may consider the alternative payment schedule offered by the selected Bidder.
- OR
- (ii) The SCC stipulates the payment schedule offered by the Higher Education Commission (HEC). If a Bid deviates from the schedule and if such deviation is considered acceptable to the Higher Education Commission (HEC), the Bid will be evaluated by calculating interest earned for any earlier payments involved in the terms outlined in the Bid as compared with those stipulated in this invitation, at the rate per annum specified in the BDS.
- (d) *Not Applicable*



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- (e) *Not Applicable*
- (f) *Operating and maintenance costs*

The costs for provision of services will be evaluated in accordance with the criteria specified in the BDS or in the Technical Specifications.

- (g) *Not Applicable*
- (h) *Specific additional criteria*

Other specific additional criteria to be considered in the evaluation and the evaluation method shall be detailed in the BDS and/or the Technical Specifications.

- 8.6. If these Bidding Documents allow Bidders to quote separate prices for different Lots, and the award to a single Bidder of multiple Lots, the methodology of evaluation to determine the lowest evaluated Lot combinations, including any discounts offered in the Form of Bid, is specified in the BDS.

9. Domestic Preference

- 9.1. If the BDS specifies, the Higher Education Commission (HEC) will grant a margin of preference to certain services in line with the rules, regulations, regulatory guides, or instructions issued by the Authority from time to time.

10. Determination of Most Advantageous Bid

- 10.1. In the event where the Higher Education Commission (HEC) adopts the Cost Based Evaluation Technique and, the Bid with the lowest evaluated price from amongst those which are eligible, compliant, and substantially responsive shall be the Most Advantageous Bid.
- 10.2. The Higher Education Commission (HEC) may adopt the Quality & Cost Based Selection Technique due to the following two reasons:
- (a) Where the Higher Education Commission (HEC) knows about the main features, usage, and output of the services; however not clear about the complete features, technical aspects, and proper functionalities of the services to be procured and requires the bidders to submit their proposals defining those features, specifications and functionalities; or



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- (b) Where the Higher Education Commission (HEC), in addition to the mandatory requirements and mandatory technical specifications, requires parameters specified in Evaluation Criteria to be evaluated while determining the quality of the services: In such cases, the Higher Education Commission (HEC) may allocate certain weightage to these factors as a part of Evaluation Criteria and may determine the ranking of the bidders on the basis of combined evaluation in accordance with provisions of Rule 2(1)(h) of PPR-2004.

11. Post-qualification of Bidder and/or Abnormally Low Financial Proposal

- 11.1. After determining the Most Advantageous Bid, if neither the pre-qualification was undertaken separately nor any qualification parameters were undertaken as part of determining the Most Advantageous Bid, the Higher Education Commission (HEC) shall carry out the post-qualification of the Bidder using only the requirements specified in the BDS.

In case of International Tendering, the parameters for incorporation or licensing within Pakistan may be fulfilled as part of post qualification.

- 11.2. Where the Bid price is considered to be abnormally low, the Higher Education Commission (HEC) shall perform price analysis either during determination of Most Advantageous Bid or as a part of the post-qualification process. The following process shall apply:

- (a) The Higher Education Commission (HEC) may reject a Bid if the Higher Education Commission (HEC) has determined that the price in combination with other constituent elements of the Bid is abnormally low in relation to the subject matter of the procurement (i.e. scope of the procurement or ancillary services) and raises concerns as to the capability and capacity of the respective Bidder to perform that contract;
- (b) Before rejecting an abnormally low Bid the Higher Education Commission (HEC) shall request the Bidder an explanation of the Bid or of those parts which it considers contribute to the Bid being abnormally low; take account of the evidence provided in response to a request in writing; and subsequently verify the Bid or parts of the Bid being abnormally low;
- (c) The decision of the Higher Education Commission (HEC) to reject a Bid and reasons for the decision shall be recorded in the procurement proceedings and promptly communicated to the Bidder concerned;



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- (d) The Higher Education Commission (HEC) shall not incur any liability solely by rejecting abnormally Bid; and
- (e) An abnormally low Bid means, in the light of the Higher Education Commission (HEC)'s estimate and of all the Bids submitted, the Bid appears to be abnormally low by not providing a margin for normal levels of profit.

Guidance for Higher Education Commission (HEC):

In order to identify the Abnormally Low Bid (ALB) following approaches can be considered to minimize the scope of subjectivity:

- (i) Comparing the bid price with the cost estimate;
- (ii) Comparing the bid price with the bids offered by other bidders submitting substantially responsive bids; and
- (iii) Comparing the bid price with prices paid in similar contracts in the recent past either government or development partner funded.

- 11.3. The Higher Education Commission (HEC) will determine to its satisfaction whether the Bidder that is selected as having submitted the most advantageous Bid is qualified to perform the contract satisfactorily, in accordance with the criteria listed in ITB 13.3.
- 11.4. The determination will take into account the Bidder's financial, technical, and production capabilities. It will be based upon an examination of the documentary evidence of the Bidder's qualifications submitted by the Bidder, pursuant to ITB 13.3, as well as such other information as the Higher Education Commission (HEC) deems necessary and appropriate. Factors not included in these Bidding Documents shall not be used in the evaluation of the Bidders' qualifications.
- 11.5. The Higher Education Commission (HEC) may seek "Certificate for Independent Price Determination" from the Bidder and the results of reference checks may be used in determining award of contract.

Explanation: The Certificate shall be furnished by the bidder. The bidder shall certify that the price is determined keeping in view of all the essential aspects such as raw material, its processing, value addition, optimization of resources due to economy of scale, transportation, insurance, and margin of profit etc.



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- 11.6. An affirmative determination will be a prerequisite for award of the contract to the Bidder. A negative determination will result in rejection of the Bidder's Bid, in which event the Higher Education Commission (HEC) will proceed to the next ranked bidder to make a similar determination of that Bidder's capabilities to perform satisfactorily.

F. AWARD OF CONTRACT

1. Criteria of Award

- 1.1. Subject to ITB 36 and 38, the Higher Education Commission (HEC) will award the Contract to the Bidder whose Bid has been determined to be substantially responsive to the Bidding Documents and who has been declared as Most Advantageous Bidder, provided that such Bidder has been determined to be:
- (a) eligible in accordance with the provisions of ITB 3
 - (b) is determined to be qualified to perform the Contract satisfactorily; and
 - (c) Successful negotiations have been concluded, if any.

2. Negotiations

- 2.1. Negotiations may be undertaken with the Most Advantageous Bid relating to the following areas:
- (a) a minor alteration to the technical details of the statement of requirements;
 - (b) reduction of quantities for budgetary reasons, where the reduction is in excess of any provided for in the Bidding documents;
 - (c) a minor amendment to the special conditions of Contract;
 - (d) finalizing payment arrangements;
 - (e) delivery arrangements;
 - (f) the methodology for provision of related services;
- OR
- (g) clarifying details that were not apparent or could not be finalized at the time of Bidding;
- 2.2. Where negotiation fails to result into an agreement, the Higher Education Commission (HEC) may invite the next ranked Bidder for negotiations. Where negotiations are commenced with the next ranked Bidder, the Higher Education Commission (HEC) shall not reopen earlier negotiations.



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3. Higher Education Commission (HEC)'s Right to reject Any or All Bids

- 3.1. Notwithstanding ITB 37, the Higher Education Commission (HEC) reserves the right to reject any or all the bid(s), or to annul the Bidding process at any time prior to award of contract, without thereby incurring any liability to the affected Bidder(s). However, the Authority (i.e. PPRA) may call from the Higher Education Commission (HEC) for the justification of those grounds.
- 3.2. The Higher Education Commission (HEC) shall upon request communicate to any or all Bidder(s) the grounds for its rejection of its Bids but is not required to justify those grounds.

4. HEC's Right to Increase or Decrease Quantities

- 4.1. The Higher Education Commission (HEC) reserves the right to increase or decrease the quantity of staff or related services originally specified in these Bidding Documents (schedule of requirements) without any change in unit price or other terms and conditions of the Bid and the Bidding Documents.

5. Notification of Award

- 5.1. Prior to the award of the contract, the Higher Education Commission (HEC) shall issue a Final Evaluation Report giving justification for acceptance or rejection of the bids.
- 5.2. Where no complaints have been lodged, the Bidder whose Bid has been accepted will be notified of the award by the Higher Education Commission (HEC) prior to expiration of the Bid Validity period in writing or electronic forms that provide record of the content of communication. The Letter of Acceptance will state the sum that the Higher Education Commission (HEC) will pay the successful Bidder in consideration for the execution of the scope of works as prescribed by the Contract (hereinafter and in the Contract called the "Contract Price).
- 5.3. The notification of award will constitute the formation of the Contract, subject to the Bidder furnishing the Performance guarantee in accordance with ITB 43 and signing of the contract in accordance with ITB 42.2.
- 5.4. Upon the successful Bidder's furnishing of the performance guarantee pursuant to ITB 43, the Higher Education Commission (HEC) will promptly notify each unsuccessful Bidder, the name of the successful Bidder and the Contract amount and will discharge the Bid Security of the Bidders pursuant to ITB 18.7.



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6. Signing of Contract

- 6.1. Promptly after notification of award, Higher Education Commission (HEC) shall send the successful Bidder the draft contract / agreement (copy already available in the bidding document), incorporating all terms and conditions as agreed by the parties to the contract.
- 6.2. The formal contract / agreement on stamp paper having worth Rs.100/- (Rupees One Hundred each leaf) shall be executed between the Higher Education Commission (HEC) and the Successful Bidder. Maximum time for the completion of six year audit will be one year. However, if deemed necessary HEC may consider to extend the execution period.
- 6.3. Immediately after the Redressal of grievance by the GRC (if required), and after fulfillment of all conditions precedent of the Contract Form, the successful Bidder, and the Higher Education Commission (HEC) shall sign the contract.
- 6.4. Where no formal signing of a contract is required, the purchase order issued to the bidder shall be construed to be the contract.

7. Performance Guarantee

- 7.1. After the receipt of the Letter of Acceptance, the Successful Bidder, within the specified time, shall deliver to the Higher Education Commission (HEC) a Performance Guarantee in the amount and in the form stipulated in the BDS and SCC, denominated in the type and proportions of currencies in the Letter of Acceptance and in accordance with the Conditions of Contract.
- 7.2. If the Performance Guarantee is provided by the successful Bidder and it shall be in the form specified in the BDS which shall be in any of the following:
 - (a) Bank Draft from a Scheduled bank in favour of Higher Education Commission
 - (b) Pay Order from a Scheduled bank in favour of Higher Education Commission
- 7.3. Any Performance Guarantee submitted shall be enforceable in Pakistan.
- 7.4. The proceeds of the Performance Guarantee shall be payable to the Higher Education Commission (HEC) as a compensation for any loss resulting from the Supplier's failure to complete its obligations under the Contract.
- 7.5. Failure of the successful Bidder to comply with the requirement of ITB 43.1 shall constitute sufficient grounds for the annulment of the award and forfeiture of the 100% Bid Security in favour of Higher Education Commission (HEC). In such case, the successful Bidder shall be



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blacklisted in Higher Education Commission (HEC) as per PPRA rules and it shall not be considered eligible for future dealings with Higher Education Commission (HEC) whatsoever; for which no appeal shall be entertained. Furthermore, the offer for award of contract will be given to the next ranked bidder to get the work done at the risk and cost of the successful bidder. All the terms and conditions shall be equally imposed on the next ranked bidder and so on.

- 7.6. In case the Successful Bidder accept the offer for award of contract and deposited the performance guarantee amount in HEC account but fails to sign the Contract Agreement, the bid security shall be released in favour of Supplier; however, 100% performance guarantee amount shall be forfeited in favour of HEC. In such case, the Successful Bidder shall be blacklisted in Higher Education Commission (HEC) and it shall not be considered eligible for future dealings with Higher Education Commission (HEC) whatsoever; for which no appeal shall be entertained. Furthermore, the offer for award of contract will be given to the next ranked bidder to get the work done at the risk and cost of the Successful Bidder. All the terms and conditions shall be equally imposed on the next ranked bidder and so on.
- 7.7. In case of contract termination due to any reason, either during the probation period or after the probation period, the 100% performance guarantee amount 'submitted by the Supplier' shall be forfeited in favour of Higher Education Commission (HEC). In such case, the Supplier shall be blacklisted in Higher Education Commission (HEC), and it shall not be considered eligible for future dealings with Higher Education Commission (HEC) whatsoever; for which no appeal shall be entertained. Furthermore, the offer for award of contract will be given to the next ranked bidder to get the work done at the risk and cost of the Supplier. All the terms and conditions shall be equally imposed on the next ranked bidder and so on.
- 7.8. The Performance Guarantee will be discharged by the Higher Education Commission (HEC) and returned to the Supplier at the earliest not later than sixty (60) days following the date of completion of the Supplier's performance obligations under the Contract, including any warranty obligations, unless otherwise specified in SCC.

8. Advance Payment

- 8.1. The advance payment shall not be provided in any case.
- 8.2. Not Applicable



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9. Arbitrator

- 9.1. The Arbitrator shall be appointed by mutual consent of both parties as per the provisions specified in the SCC.
- 9.2. After coming into force of the contract / agreement, disputes between the parties to the contract shall be settled by arbitration.
- 9.3. In case of any dispute, the matter shall be referred to the worthy Executive Director (HEC) where decision of the Executive Director (HEC) or its nominated person(s) or committee shall be binding on both the parties.

10. Corrupt & Fraudulent Practices

- 10.1. Procuring Agencies (including beneficiaries of Government funded projects and procurement) as well as Bidders/Suppliers/Contractors under Government financed contracts, observe the highest standard of ethics during the procurement and execution of such contracts, and will avoid to engage in any corrupt and fraudulent practices.

G. GRIEVANCE REDRESSAL & COMPLAINT REVIEW MECHANISM

1. Constitution of Grievance Redressal

- 1.1. Higher Education Commission (HEC) shall constitute a Grievance Redressal Committee (GRC) comprising of odd number of persons with proper power and authorization to address the complaint. The GRC shall not have any of the members of the Procurement Evaluation Committee. The committee must have one subject specialist depending on the nature of the procurement.

2. GRC Procedure

- 2.1. Any party can file its written complaint against the eligibility parameters, or any other terms and conditions prescribed in the prequalification or bidding documents found contrary to provision of Procurement Regulatory Framework, and the same shall be addressed by the GRC well before the bid submission deadline.
- 2.2. Any Bidder feeling aggrieved by any act of the Higher Education Commission (HEC) after the submission of his bid may lodge a written complaint concerning his grievances not later than



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seven days of the announcement of technical evaluation report and five days after issuance of final evaluation report.

- 2.3. In case, the complaint is filed against the technical evaluation report, the GRC shall suspend the procurement proceedings.
- 2.4. In case, the complaint is filed after the issuance of the final evaluation report, the complainant cannot raise any objection on technical evaluation of the report:

Provided that the complainant may raise an objection on any part of the final evaluation report in the case where single stage one envelop bidding procedure is adopted.

- 2.5. The GRC, in both cases, shall investigate and decide upon the complaint within ten days of its receipt.
- 2.6. Any bidder or the Higher Education Commission (HEC) not satisfied with the decision of the GRC may file Appeal before the Appellate Committee of the Authority on prescribed format after depositing the Prescribed fee.
- 2.7. The Committee, upon receipt of the Appeal against the decision of the GRC complete in all respect shall serve notices in writing upon all the parties to Appeal.
- 2.8. The committee shall call the record from the concerned Higher Education Commission (HEC) or the GRC as the case may be, and the same shall be provided within prescribed time.
- 2.9. The committee may after examination of the relevant record and hearing all the concerned parties, shall decide the complaint within fifteen (15) days of receipt of the Appeal.
- 2.10. The decision of the Committee shall be in writing and shall be signed by the Head and each Member of the Committee. The decision of the committee shall be final.

H. MECHANISM OF BLACKLISTING

1. Mechanism of Blacklisting

- 1.1. The Higher Education Commission (HEC) shall bar for not more than the time prescribed in Rule-19 of the Public Procurement Rules, 2004, from participating in their respective procurement proceedings, bidder, or contractor who either:
 - i. Involved in corrupt and fraudulent practices as defined in Rule-2 of Public Procurement Rules;
 - ii. Fails to perform his contractual obligations; and
 - iii. Fails to abide by the bid securing declaration;



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- 1.2. The show cause notice shall contain:
 - (a) precise allegation, against the bidder or contractor;
 - (b) the maximum period for which the Higher Education Commission (HEC) proposes to debar the bidder or contractor from participating in any public procurement of the Higher Education Commission (HEC); and
 - (c) the statement, if needed, about the intention of the Higher Education Commission (HEC) to make a request to the Authority for debarring the bidder or contractor from participating in public procurements of all the procuring agencies.
- 1.3. The Higher Education Commission (HEC) shall give minimum of seven days to the bidder or contractor for submission of written reply of the show cause notice.
- 1.4. In case, the bidder or contractor fails to submit written reply within the requisite time, the Higher Education Commission (HEC) may issue notice for personal hearing to the bidder or contractor/ authorize representative of the bidder or contractor and the Higher Education Commission (HEC) shall decide the matter on the basis of available record and personal hearing, if availed.
- 1.5. In case the bidder or contractor submits a written reply to the show cause notice, the Higher Education Commission (HEC) may decide to file the matter or direct issuance of a notice to the bidder or contractor for a personal hearing.
- 1.6. The Higher Education Commission (HEC) shall give a minimum of seven days to the bidder or contractor for appearance before the specified officer of the Higher Education Commission (HEC) for personal hearing. The specified officer shall decide the matter on the basis of the available record and personal hearing of the bidder or contractor, if availed.
- 1.7. The Higher Education Commission (HEC) 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 be reckoned from the last date of personal hearing.
- 1.8. The Higher Education Commission (HEC) shall communicate to the bidder or contractor the order of debarring the bidder or contractor from participating in any public procurement with a statement that the bidder or contractor may, within thirty days, prefer a representation against the order before the Authority.



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- 1.9. Such blacklisting or barring action shall be communicated by the Higher Education Commission (HEC) to the Authority and respective bidder or bidders in the form of decision containing the grounds for such action. The same shall be publicized by the Authority after examining the record whether the procedure defined in blacklisting and debarment mechanism has been adhered to by the Higher Education Commission (HEC).
- 1.10. The bidder may file the review petition before the Review Petition Committee Authority within thirty days of communication of such blacklisting or barring action after depositing the prescribed fee and in accordance with “Procedure of filing and disposal of review petition under Rule-19(3) Regulations, 2021”. The Committee shall evaluate the case and decide within ninety days of filing of review petition.
- 1.11. The committee shall serve a notice in writing upon all respondents of the review petition. The notices shall be accompanied by the copies of review petition and all attached documents of the review petition including the decision of the Higher Education Commission (HEC). The parties may file written statements along with essential documents in support of their contentions. The Committee may pass such an order on the representation may deem fit.
- 1.12. The Authority on the basis of decision made by the committee either may debar a bidder or contractor from participating in any public procurement process of all or some of the procuring agencies for such period as the deemed appropriate or acquit the bidder from the allegations. The decision of the Authority shall be final.



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SECTION – III: BID DATA SHEET (BDS)



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BDS Clause Number	ITB Number	Amendments of, and Supplements to, Clauses in the Instruction to Bidders	
A. Introduction			
1	1	Name of Procuring Agency:	Higher Education Commission (HEC)
		The subject of procurement is:	Hiring of Chartered Accountant Firms for Commercial Audit of HEC Accounts for the FY 2018-2019 to 2024-2025
		Period for provision of Services:	Maximum time for the completion of six year audit will be one year. However, if deemed necessary HEC may consider to extend the execution period.
		Commencement date for provision of services:	Date of signing Contract
2	2.1 & 2.2		
		Name of Project:	Hiring of Chartered Accountant Firms for Commercial Audit of HEC Accounts for the FY 2018-2019 to 2024-2025 extendable for another period 2 years Audit with same Term and Condition.
		Name of financing institution:	Higher Education Commission (HEC)
		The address for clarification of Bidding Documents is:	Mr. Hatam Khan Deputy Director (Finance) CTC Building 2nd Floor Finance Division, Higher Education Commission Sector H-9, Islamabad - Pakistan + 92-51-9040-1721 hkhan@hec.gov.pk
		Pre-bid meeting:	Pre-bid meeting will not be held.



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BDS Clause Number	ITB Number	Amendments of, and Supplements to, Clauses in the Instruction to Bidders	
3	7.1	Bidding Currency	PKR
4	8.1	Bid Validity Period	120 days
5	9.1	Bid Security	Rs.200,000/-
	9.3	Form of Bid Security	Bank Draft/Pay Order
6		Technical Evaluation Criteria	As mentioned in the section V of the documents
7	12.1	The number of documents to be completed and returned to Higher Education Commission (HEC)	One Original only
8	D-2.5	Pre-bid meeting:	Pre-bid meeting will not be held.
9	8.2	Evaluation criteria .	Technical evaluation criteria is provided in Section-V
10	D-1	Bid shall be submitted. Street address: Building/Plot No. Floor/Room No.: City/Town:	Mr. Hatam Khan Deputy Director (Finance) 2nd Floor, CTC Block, Higher Education Commission, Sector H-9, Islamabad <i>Applicants shall not have the option of submitting their Applications electronically.</i>
11	E-1	The Bid opening shall take place at: Street address: Floor/Room No: Building/Plot No.: City/Town: Country: Day: Date: Time:	Mural Hall, Ground Floor, Auditorium Block (04), Higher Education Commission (HEC), Sector H-9, Islamabad – Pakistan Tuesday 2024 1400 hrs (02:00 pm)
12	8.2	Evaluation Techniques Quality and Cost Based Selection (QCBS)	Section-V



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BDS Clause Number	ITB Number	Amendments of, and Supplements to, Clauses in the Instruction to Bidders	
		<p>In such combination, there shall be some specific weightage of both the technical features and financial aspects of the proposal. The financial marks shall be awarded on the basis of inverse proportion calculations. The highest ranked bid shall be declared, on the basis of combined evaluation.</p> <p>Explanation: No weightage shall be given to the qualification parameters such as capacity and capability of the bidder (i.e. Manufacture or authorized supplier), for the purpose of rating. Any such weightage shall only be attributed to the quality parameter of the product to be procured.</p> <p>In case of QCBS technique, the weightage to determine the ranking of the bidders shall:</p> <ul style="list-style-type: none"> (a) Not be more than 40 percent for the technical parameters of the product; and (b) not less than 60 percent for the financial aspect. <p>Aspects for Ranking the Quality of the Services <i>(Editable based on the professional expertise of that particular service)</i></p> <p>The Higher Education Commission (HEC), in addition to the mandatory requirements and mandatory technical specifications, may requires the following parameters to be evaluated while determining the quality of the services:</p> <ul style="list-style-type: none"> (a) Factors of sustainable 	



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BDS Clause Number	ITB Number	Amendments of, and Supplements to, Clauses in the Instruction to Bidders	
		procurement (e.g. Environmental friendly; (b) Efficiency while provision of services; (c) Additional Safety Features; (d) Earthquake related OBE (Operation Basis Earthquake) and SSD (Safe Shut Down) Earthquake features;	



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SECTION – IV: Eligible Countries



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All the bidders are allowed to participate in the subject procurement without regard to nationality, except bidders of some nationality, prohibited in accordance with policy of the Federal Government.

Bidders from following countries are ineligible to participate in the procurement process:

1. Israel
2. India
3. Armenia
4. Taiwan

Ministry of Interior, Government of Pakistan has notified List of Business-Friendly Countries whose information can be accessed through following link:

<http://www.dgip.gov.pk/Files/Visa%20Categories.aspx#L>



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SECTION – V: SCHEDULE OF REQUIREMENTS ALONG-WITH KPIs AND TECHNICAL EVALUATION CRITERIA



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1. Schedule of Requirements

- 1.1. Supervisors/Team leaders well experienced to conduct the Commercial Audit Government Organization along with others team Members.

S. No	Premises	Audit for the years	Type Commercial Audit
1	HEC Head Office	2018-2019 to 2024-2025	Government Organization
2	HEC Regional Centre, Peshawar, Lahore, Karachi, Quetta,	2018-2019 to 2024-2025	Government Organization

1.2 Work Completion Schedule

Sr. No.	Assignment Description	Maximum Time for completion
1.	Completion of Audit (2018-2019) HEC Head Office and Regional Centre's	2 months
2.	Completion of Audit (2019-2020) HEC Head Office and Regional Centre's	1.5 months
3.	Completion of Audit (2020-2021) HEC Head Office and Regional Centre's	1.5 months
4.	Completion of Audit (2021-2022) HEC Head Office and Regional Centre's	1.5 months
5.	Completion of Audit (2022-2023) HEC Head Office and Regional Centre's	1.5 months
6.	Completion of Audit (2023-2024) HEC Head Office and Regional Centre's	1.5 months
7	Completion of Audit (2024-2025) HEC Head Office and Regional Centre's	1.5 months



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2. SCHEDULE OF REQUIRED SERVICES / DELIVERABLES

- 2.1. The auditor will conduct the Audit, year wise and issue the Audit Report before the start of the next Financial Year Audit.
- 2.2. The Firm is required to conduct the Audit of HEC Head office and its Regional centers' (Karachi, Lahore, Peshawar, Quetta) separately.
- 2.3. The Auditor submitted their progress reports on a week basis to In-charge Finance to review and any query of audit.

3. Technical Evaluation Criteria

- 3.1. Part – A: Mandatory Requirements

Sr. No.	Document Details / Description
1	Firm must be practicing chartered Accountants' firm
2	Satisfactory QCR Rating list of ICAP. (mentioned serial number)
3.	Earnest money from a scheduled bank in the form of Bank Draft or Pay Order in the amount of Rs.200,000/- (Rupees Two Hundred Thousand only) drawn in favour of Higher Education Commission (HEC).
4.	RFP and Bidding Document signed and stamped.
5.	Firms National Income Tax Certificate showing NTN status as ' Active '.
6.	Firms General Sales Tax (GST) Certificate showing GST status as ' Operative '.
7.	Affidavit (on Stamp Paper of worth Rs.100/- attested by the Oath Commissioner) that:



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Sr. No.	Document Details / Description
	<p>i. the bidder (M/s _____) has never been blacklisted by any Government, Semi Government, Autonomous or Private Organization / Department due to poor services;</p> <p>ii. the bidder (M/s _____) has never been Blacklisted for offence related to fraud, under-invoicing, tax evasion, concealment, money laundering etc.</p> <p>iii. the bidder (M/s _____) has never been involved in litigation with any Government, Semi Government, Autonomous or Private Organization / Department.</p> <p>iv. the Higher Education Commission (HEC) reserves the right to reject the Bid of the bidder (M/s _____) 'without assigning any reason' if (M/s _____) shall be found or purported to be engaged in the aforementioned offenses).</p>

3.2. Marks Distribution for Technical Evaluation

S. N	Assessments / Criteria	Points Allocated	Maximum Points	Supporting Documents (Required)
1	Number of Years the firm has been in practice in Pakistan.		20	Copy of Registration with ICAP.
	More than 20 years	20		
	More then 12 to 19 Years	15		
	More then 05 to 11 years	10		
	1 to 5 years	05		
2	Experience of conducting audits of Government/ Semi government entities during last 05 years.		15	Attach list of Clients with copies of Appointment letter/ copy of contract from Clients etc.
	No. of Organizations (11 &above)	15		
	No. of Organizations (06-10)	10		
	No. of Organizations (01-05)	05		
3	Number of Partners (CVs must be attached)		15	Attach the List and CVs of Partners on firm's letter
	Range of Partners (7 &above)	15		
	Range of Partners (04-06)	10		



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	Range of Partners (01-03)	05		head / certificate of practice from ICAP
4	Number of Audit Staff		15	Attach the List and CVs of Staff on firm’s letter head
	Range of Staff (100 &above)	15		
	Range of Staff (51-100)	10		
	Range of Staff (20-50)	05		
5	Financial Position of Firm Annual Turn Over		15	Financial statements in support of the financial position need to be furnished for the last financial year.
	Above 100 million	15		
	51-100 million	10		
	10-50 million	05		
6	Presentation on Audit plan and Methodology		20	Technical Evaluation Committee will evaluate the plan and methodology. (Time for presentation is 10-15 Minutes)
Total Marks			100	

3.4 The Firm obtained the 60% marks from technical criteria will qualify for opening of financial bid.

3.5 Selection Criteria / Scoring & Award of Contract Procedure

Contract shall be awarded to the highest ranked bidder (**bidder who will obtain the highest aggregated score**) as well as under **PPRA Rule 36(b)(ix)** “the bid found to be the [most advantageous bid] shall be accepted”.

4. Technical Score

- 4.1. Technical Evaluation Total Marks are 100;
- 4.2. Qualification threshold in Technical Evaluation (as mentioned in Section 3.3. Marks Distribution for Technical Evaluation) enabling the bidder to appear in the Financial Competition is 60 out of 100 marks;
- 4.3. Marks obtained in Technical criteria (Technical evaluation) will be included in the final aggregate weightage with the ratio of 40%;
- 4.4. Calculation regarding 40% weightage of the marks obtained by Firm in the Technical Evaluation will be done as per following formula:



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$$\text{Technical Aggregated Score} = \frac{\text{Marks obtained by Firm in the Technical Evaluation} \times 40}{100}$$

5. Financial Score:

- 5.1. Financial Evaluation Total Marks are Sixty (60);
- 5.2. Quality and Cost Base Selection (QCBS) will be applied on Financial Bids;
- 5.3. The Financial Aggregate Score of the firm quoting the lowest amount will be considered as Sixty (60).
- 5.4. Calculation regarding Financial Evaluation of the Financial Bids submitted by other firms will be done as per following formula:

$$\text{Financial Aggregated Score} = \frac{\text{Bid Amount of Lowest Bidder}}{\text{Bid Amount of Firm under Consideration}} \times 60$$

6. Final Aggregate Weightage

- 6.1. Calculation regarding final aggregate weightage of Firm will be done as per following formula:

$$\text{Final Aggregated Score} = \text{Technical Aggregated Score} + \text{Financial Aggregated Score}$$



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SECTION VI: GENERAL CONDITIONS OF THE CONTRACT (GCC)



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1. Definitions

- 1.1. The following words and expressions shall have the meanings hereby assigned to them:
- a. **“Authority”** means Public Procurement Regulatory Authority.
 - b. The **“Arbitrator”** is the person appointed with mutual consent of both the parties, to resolve contractual disputes as provided for in the General Conditions of the Contract **GCC Clause 31** hereunder.
 - c. The **“Contract”** means the agreement entered into between the Higher Education Commission (HEC) and the Supplier, as recorded in the Contract Form signed by the parties, including all attachments and appendices thereto and all documents incorporated by reference therein.
 - d. The **“Commencement Date”** is the date when the Supplier shall commence execution of the contract as specified in the SCC.
 - e. **“Completion”** means the fulfillment of the related services by the Supplier in accordance with the terms and conditions set forth in the contract.
 - f. **“Country of Origin”** means the countries and territories eligible under the PPRA Rules 2004 and its corresponding Regulations as further elaborated in the SCC.
 - g. The **“Contract Price”** is the price stated in the Letter of Acceptance and thereafter as adjusted in accordance with the provisions of the Contract.
 - h. **“Defective Goods”** are those goods which are below standards, requirements or specifications stated by the Contract.
 - i. **“Delivery”** means the transfer of the goods from the supplier equipment, machinery, and /or other materials which the Supplier is required to supply to the Higher Education Commission (HEC) under Contract.
 - j. **“Effective Contract date”** is the date shown in the Certificate of Contract Commencement issued by the Higher Education Commission (HEC) upon fulfillment of the conditions precedent stipulated in GCC Clause 3.
 - k. **“Procuring Agency”** means the person named as Procuring Agency in the SCC and the legal successors in title to this person, procuring the service, as named in SCC. In this tender, the **“Procuring Agency”** means the Higher Education Commission (HEC).



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- l. **“Related Services”** means those services ancillary to the provision of required services, such as transportation, and any other incidental services, such as provision of technical assistance, training, and other such obligations of the Supplier covered under the Contract.
- m. **“GCC”** means the General Conditions of Contract contained in this section.
- n. **“Intended Delivery Date”** is the date on which it is intended that the Supplier shall effect delivery as specified in the SCC.
- o. **“SCC”** means the Special Conditions of Contract.
- p. **“Supplier”** means the individual private or government entity or a combination of the above whose Bid to perform the contract has been accepted by the Higher Education Commission (HEC) and is named as such in the Contract Agreement and includes the legal successors or permitted assigns of the supplier and shall be named in the SCC.
- q. **“Auditors”** means the individuals either Supervisor of Auditors or Staff who conduct the commercial audit etc.
- r. **“Project Name”** means the name of the project stated in SCC.
- s. **“Day”** means calendar day.
- t. **“Eligible Country”** means the countries and territories eligible for participation in accordance with the policies of the Federal Government.
- u. **“End User”** means the organization(s) where the services will be provided, as named in the SCC.
- v. **“Origin”** means the place where the Goods were mined, grown, or produced or from which the Services are supplied. Goods are produced when, through manufacturing, processing, or substantial and major assembly of components, a commercially recognized new produce results that is substantially different in basic characteristics or in purpose or utility from its components.
- w. **“Force Majeure”** means an unforeseeable event which is beyond reasonable control of either Party, and which makes a Party’s performance of its obligations under the Contract impossible or so impractical as to be considered impossible under the circumstances.



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For the purposes of this Contract, “Force Majeure” means an event which is beyond the reasonable control of a Party, is not foreseeable, is unavoidable, and its origin is not due to negligence or lack of care on the part of a Party, and which makes a Party’s performance of its obligations hereunder impossible or so impractical as reasonably to be considered impossible in the circumstances. and includes, but is not limited to, war, riots, civil disorder, earthquake, fire, explosion, storm, flood, epidemics, or other adverse weather conditions, strikes, lockouts or other industrial action (except where such strikes, lockouts or other industrial action are within the power of the Party invoking Force Majeure to prevent), confiscation or any other action by Government agencies.

- x. **“Specification”** means the Specification of the required Services and the performance of incidental services in accordance with the relevant standards included in the Contract and any modification or addition made or approved by the Higher Education Commission (HEC).
- y. The **“Supplier's Bid”** is the completed Bid document submitted by the Supplier to the Higher Education Commission (HEC).
- z. **“Government”** means Government of Pakistan
- aa. **“HEC”** means Higher Education Commission
- bb. **“PN”** means Procurement Notice
- cc. **“PA”** means Procurement Advertisement
- dd. **“BDS”** means Bid Data Sheet
- ee. **“BD”** means Bidding Documents
- ff. **“ITAs”** means Instructions to Applicants
- gg. **“ITBs”** means Instructions to Bidders
- hh. **“TORs”** means Terms of References
- ii. **“RFP”** means Request for Proposal
- jj. **“RFQ”** means Request for Quotation
- kk. **“BoQs”** Bill of Quantities
- ll. **“PKR”** Pakistani Rupee
- mm. **“Auditor”** A person who is responsible for conducting the audit of HEC accounts.



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- nn. **“Audit work”** means and include the examine the voucher, preparation of financial statements, e.g. Income & expenditure Statements, Note, Sub note, Balance Sheet of each year,
- oo. **“Bid”** means a tender, or an offer, in response to an invitation, by a person, consultant, firm, company or an organization expressing his or its willingness to undertake a specified task at a price.
- pp. **“Bidder(s)”** means prospective person applying for Bidding.
- qq. **“Selected Bidder”** means the bidder(s) whose bid(s) is/are passed the technical criteria and is/are selected for further procurement proceedings i.e. opening of the Financial Bid.
- rr. **“Successful Bidder”** means that Selected Bidder who chooses for award of the tender and ultimately agreement is to be signed with HEC.
- ss. **“Competitive Bidding”** means a procedure leading to the award of a contract whereby all the interested persons, firms, companies or organizations may bid for the contract and includes both national competitive bidding and international competitive bidding.
- tt. **“Total Bid Value”** Cost of all items as per BoQs
- uu. **“Agreement”** means the level which HEC obtained services from supplier for provision of required services as well as the act of agreeing or of coming to a mutual agreement.
- vv. **“First Party”** means Higher Education Commission (HEC)
- ww. **“Second Party”** means Successful Bidder
- xx. **“Response Time”** means the time from receipt of the request by the Finance Division HEC until an initial presentation and, where appropriate mechanism, that task has been completed.
- yy. **“Completion Time”** means the time from receipt of the fault by the Finance Division HEC until the com has been completed.
- zz. **“Working Hours”** means hours which are within the Core Working Hours i.e. 8 hours per day and 48 hours per week.
- aaa. **“Working Days”** Six (05) days a week.



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- bbb. **“Corrupt and Fraudulent Practices”** in respect of procurement process, shall be either one or any combination of the practices including:-
- (i) **“Coercive Practices”** which means any 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 Practices”** which means any arrangement between two or more parties to the procurement process designed to stifle open competition for any wrongful gain, and to establish prices at artificial, non-competitive levels;
 - (iii) **“Corrupt Practices”** which means the offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence the acts of another party for wrongful gain.
 - (iv) **“Fraudulent Practices”** which means 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; and
 - (v) **“obstructive practices”** which means harming or threatening to harm, directly or indirectly, persons to influence their participation in a procurement process, or affect the execution of a contract;
- ccc. **"blacklisted"** means a bidder that is declared by the Authority untrustworthy after establishing the fact that the bidder was found involved in any corrupt and fraudulent practice or practices; or if the bidder is declared incapable by the Authority due to its established performance failure during the execution of the contract; or if the bidder deviates from its prior commitment or declaration made regarding the bid or proposal submitted by the bidder.
- ddd. **“Cross Debarred”** means a bidder debarred by any Higher Education Commission (HEC) shall be considered as debarred by all the procuring agencies.
- eee. **“Emergency”** means natural calamities, disasters, accidents, war, and operational emergency which may give rise to abnormal situation requiring prompt and immediate action to limit or avoid damage to person, property, or the environment.



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fff. **“Most advantageous bid”** means:

- (i) a bid or proposal for services that after meeting the eligibility or qualification criteria, is found substantially responsive to the terms and conditions as set out in the bidding or
- (ii) Is document; and;
- (ii) evaluated as the highest ranked bid or proposal on the basis of cost or quality or qualification or any combination thereof, as specified in the bidding documents or request for proposal documents which shall be in conformity with the selection techniques to be issued by the Authority.

2. Application and Interpretation

- 2.1. These General Conditions shall apply to the extent that they are not superseded by provisions of other parts of the Contract.
- 2.2. In interpreting these Conditions of Contract headings and marginal notes are used for convenience only and shall not affect their interpretations unless specifically stated; references to singular include the plural and vice versa; and masculine include the feminine. Words have their ordinary meaning under the language of the Contract unless specifically defined.
- 2.3. The documents forming the Contract shall be interpreted in the following order of priority:
 - (1) Form of Contract,
 - (2) Special Conditions of Contract,
 - (3) General Conditions of Contract,
 - (4) Letter of Acceptance,
 - (5) Certificate of Contract Commencement,
 - (6) Specifications,
 - (7) Contractor's Bid, and
 - (8) Any other document listed in the Special Conditions of Contract as forming part of the Contract.

3. Conditions Precedent

- 3.1. Having signed the Contract, it shall come into effect on the date on which the following conditions have been satisfied:



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(a) Submission of Performance Guarantee in the form specified in the SCC;

3.2. If the Higher Education Commission (HEC) is satisfied that each of the conditions precedent in this contract has been satisfied (except to the extent waved by him, but subject to such conditions as he shall impose in respect of such waiver) he shall promptly issue to the supplier a certificate of Contract commencement, which shall confirm the start date.

4. Governing Language

4.1. The Contract as all correspondence and documents relating to the contract exchanged by the Supplier and the Higher Education Commission (HEC) shall be written in the language specified in SCC. Subject to GCC Clause 3.1, the version of the Contract written in the specified language shall govern its interpretation.

5. Applicable Law

5.1. The contract shall be governed and interpreted in accordance with the laws of Pakistan, unless otherwise specified in SCC.

6. Country of Origin

6.1. The origin of Services may be distinct from the nationality of the Supplier.

7. Standards

7.1. The services provided under this Contract shall conform to the standards mentioned in the Technical Specifications, and, when no applicable standard is mentioned, the American Standards (such as ACI, IEEE, ASME, etc.) or the Pakistani standards such as PSQCA. Such standards shall be the latest issued by the concerned institution.

8. Use of Contract Documents and Information; Inspection and Audit by the Government of Pakistan

8.1. The Supplier shall not, without the Higher Education Commission (HEC)'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 the Higher Education Commission (HEC) in connection therewith, to any person other than a person employed by the Supplier in the performance of the Contract. Disclosure to any such employed person



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shall be made in confidence and shall extend only as far as may be necessary for purposes of such performance.

- 8.2. The Supplier shall not, without the Higher Education Commission (HEC)'s prior written consent, make use of any document or information enumerated in GCC Clause 7.1 except for purposes of performing the Contract.
- 8.3. Any document, other than the Contract itself, enumerated in GCC Clause 7.1 shall remain the property of the Higher Education Commission (HEC) and shall be returned (all copies) to the Higher Education Commission (HEC) on completion of the Supplier's performance under the Contract if so required by the Higher Education Commission (HEC).
- 8.4. The Supplier shall permit the Government of Pakistan or / and donor agencies involved in financing the project to inspect the Supplier's accounts and records relating to the performance of the Supplier and to have them audited by auditors appointed by the Government of Pakistan or / and the appropriate donor agencies, if so required by the Government of Pakistan or / and the appropriate donor agencies.

9. Patent and Copy Rights

- 9.1. The Supplier shall indemnify the Higher Education Commission (HEC) against all third-party claims of infringement of patent, trademark, or industrial design rights arising from use of the services or any part thereof in Pakistan.
- 9.2. The patent right in all drawings, documents, and other materials containing data and information furnished to the Higher Education Commission (HEC) by the Supplier herein shall remain vested in the supplier, or, if they are furnished to the Higher Education Commission (HEC) directly, or through the Supplier by any third party, including suppliers of materials, the patent right in such materials shall remain vested in such third party.

10. Performance Guarantee

- 10.1. After the receipt of the Letter of Acceptance, the successful Bidder, within the specified time, shall deliver to the Higher Education Commission (HEC) a Performance Guarantee in the amount and in the form stipulated in the BDS and SCC, denominated in the type and proportions of currencies in the Letter of Acceptance and in accordance with the Conditions of Contract.



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- 10.2. If the Performance Guarantee is provided by the successful Bidder and it shall be in the form specified in the BDS which shall be in any of the following:
 - (a) Bank Draft from a Scheduled bank in favour of Higher Education Commission
 - (b) Pay Order from a Scheduled bank in favour of Higher Education Commission
- 10.3. Any Performance Guarantee submitted shall be enforceable in Pakistan.
- 10.4. The proceeds of the Performance Guarantee shall be payable to the Higher Education Commission (HEC) as compensation for any loss resulting from the Supplier's failure to complete its obligations under the Contract.
- 10.5. Failure of the successful Bidder to comply with the requirement of ITB 43.1 shall constitute sufficient grounds for the annulment of the award and forfeiture of the 100% Bid Security in favour of Higher Education Commission (HEC). In such case, the successful Bidder shall be blacklisted in Higher Education Commission (HEC), and it shall not be considered eligible for future dealings with Higher Education Commission (HEC) whatsoever; for which no appeal shall be entertained. Furthermore, the offer for award of contract will be given to the next ranked bidder to get the work done at the risk and cost of the successful bidder. All the terms and conditions shall be equally imposed on the next ranked bidder and so on.
- 10.6. In case the Successful Bidder accept the offer for award of contract and deposited the performance guarantee amount in HEC account but fails to sign the Contract Agreement, the bid security shall be released in favour of Supplier; however, 100% performance guarantee amount shall be forfeited in favour of HEC. In such case, the Successful Bidder shall be blacklisted in Higher Education Commission (HEC) and it shall not be considered eligible for future dealings with Higher Education Commission (HEC) whatsoever; for which no appeal shall be entertained. Furthermore, the offer for award of contract will be given to the next ranked bidder to get the work done at the risk and cost of the Successful Bidder. All the terms and conditions shall be equally imposed on the next ranked bidder and so on.
- 10.7. In case of contract termination due to any reason, either during the probation period or after the probation period, the 100% performance guarantee amount 'submitted by the Supplier' shall be forfeited in favour of Higher Education Commission (HEC). In such case, the Supplier shall be blacklisted in Higher Education Commission (HEC), and it shall not be



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considered eligible for future dealings with Higher Education Commission (HEC) whatsoever; for which no appeal shall be entertained. Furthermore, the offer for award of contract will be given to the next ranked bidder to get the work done at the risk and cost of the Supplier. All the terms and conditions shall be equally imposed on the next ranked bidder and so on.

- 10.8. The Performance Guarantee will be discharged by the Higher Education Commission (HEC) and returned to the Supplier not later than thirty (30) days following the date of completion of the Supplier's performance obligations under the Contract, including any warranty obligations, unless otherwise specified in SCC.

11. Inspections and Test

- 11.1. The Higher Education Commission (HEC) or its representative shall have the right to inspect and /or to test the nature and quality of services to confirm their conformity to the Contract specifications at no extra cost to the Higher Education Commission (HEC). SCC and the Technical Specifications shall specify what inspections and tests the Higher Education Commission (HEC) shall notify the Supplier in writing or in electronic forms that provide record of the content of communication, in a timely manner, of the identity of any representatives retained for these purposes.
- 11.2. The inspections and tests may be conducted on the premises of the Supplier or its subcontractor(s), at point of delivery, and/or at the Services' final destination. If conducted on the premises of the Supplier, all reasonable facilities and assistance, including access to drawings and production data, shall be furnished to the inspectors at no charge to the Higher Education Commission (HEC).
- 11.3. Should any inspected or tested Services fail to conform to the Specifications, the Higher Education Commission (HEC) may reject the Services, and the Supplier shall have to improve the services to meet specification requirements free of cost to the Higher Education Commission (HEC).
- 11.4. The Higher Education Commission (HEC)'s right to inspect, test and, where necessary, reject the Services after the Services' application in the premises of Higher Education Commission (HEC) shall in no way be limited or eared by reason of the Services having previously been inspected, tested, and passed by the Higher Education Commission (HEC) or its representative prior to the Services' provision from the country of origin.



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- 11.5. Nothing in GCC Clause 10 shall in any way release the supplier from any warranty or other obligations under this Contract.

12. Related Services

- 12.1. The Supplier may be required by the Higher Education Commission (HEC) to provide any or all of the services related to the commercial audit as mentioned in the Schedule of requirements, including additional services:
- (a) Performance or supervision of Commercial Audit Activities/Services;
 - (b) Furnishing the required for Audit work and /or completion Financial Statements with given period;
 - (c) Furnishing of a detailed requisition /operations and maintenance in time for each year of the accounting period;
 - (d) Performance and Timeline for completion of accounts year wise.

13. Subletting or Subleasing of Services/agreement

- 13.1. The Supplier shall not be allowed to sublet or sublease the whole or any part of the Commercial Audit services to any other firm / agency etc. whatsoever during the contract period as per SCC Clause 15.

14. Payment

- 14.1. The method and conditions of payment to be made to the Supplier under this Contract shall be specified in SCC.
- 14.2. The Supplier's request(s) for payment shall be made to the Higher Education Commission (HEC) in writing form or in electronic forms that provide record of the content of communication, accompanied by the invoice(s) describing, as appropriate, the Services performed, and by documents submitted pursuant to GCC Clause 13, and upon fulfillment of other obligations stipulated in the Contract.
- 14.3. Payments shall be made promptly by the Higher Education Commission (HEC), within thirty (30) days after submission of an invoice or claim by the Supplier.
- 14.4. The currency or currencies in which payment is made to the Supplier under this Contract shall be specified in SCC subject to the following general principle: payment will be made



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in the currency or currencies in which the payment has been requested in the Supplier's Bid.

- 14.5. All payments shall be made in the currency or currencies specified in the SCC pursuant to GCC Clause 19.4
- 14.6. The payment shall be made after the completion of each year account, the Chartered Accounts firms must compile the accounts according to yearly basis, e.g. first 2018-2019 to onward. The payment will be made after submission of final audit report of respectively year along with the payment invoice of same years.

15. Prices

- 15.1. The contract price shall be as specified in the Contract Agreement Subject to any additions and adjustments thereto or deductions there from, as may be made pursuant to the Contract.
- 15.2. Prices charged by the Supplier for Services performed under the Contract shall not vary from the prices quoted by the Supplier in its Bid, with the exception of any price adjustments authorized in SCC or in the Higher Education Commission (HEC)'s request for Bid Validity extension, as the case may be.

16. Change Order

- 16.1. The Higher Education Commission (HEC) may at any time, by a written order given to the Supplier pursuant to GCC Clause 22, make changes within the general scope of the Contract in any one or more of the following:
 - (a) Drawings, designs, or specifications, where Services to be provided under the Contract are to be specifically manufactured for the Higher Education Commission (HEC);
 - (b) The method of provision of services;
 - (c) The place of delivery; and/or
 - (d) The Services to be provided by the Supplier.
- 16.2. If any such change causes an increase or decrease in the cost of, or the time required for, the Supplier'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 Supplier for adjustment under this clause must



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be asserted within thirty (30) days from the date of the Supplier's receipt of the Higher Education Commission (HEC) change order.

- 16.3. Prices to be charged by the supplier for any related services that might be needed but which were not included in the Contract shall be agreed upon in advance by the Parties and shall not exceed the prevailing rates charged to other parties by the Supplier for similar services.

17. Contract Amendment

- 17.1. Subject to GCC Clause 20, no variation in or modification of the terms of the Contract shall be made except by written amendment signed by the parties.

18. Assignment

- 18.1. Neither the Higher Education Commission (HEC) nor the Supplier shall assign, in whole or in part, obligations under this Contract, except with the prior written consent of the other party.

19. Delays in the Bidder's Performance

- 19.1. Provision and performance of the Services shall be done by the Supplier in accordance with the time schedule prescribed by the Higher Education Commission (HEC) in the Schedule of Requirements.
- 19.2. If at any time during performance of the Contract, the Bidder should encounter conditions impeding timely provision and performance of the Services, the Bidder shall promptly notify the Higher Education Commission (HEC) in writing or in electronic forms that provide record of the content of communication of the fact of the delay, its likely duration, and its cause(s). As soon as practicable after receipt of the Bidder's notice, the Higher Education Commission (HEC) shall evaluate the situation and may at its discretion extend the Bidder's time for performance, with or without liquidated damages, in which case the extension shall be ratified by the parties by amendment of Contract.
- 19.3. Except as provided under GCC Clause 28, a delay by the Bidder in the performance of its delivery obligations shall render the Bidder liable to the imposition of liquidated damages pursuant to GCC Clause 26, unless an extension of time is agreed upon pursuant to GCC Clause 25.2 without the application of liquidated damages.



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20. Liquidated Damages

- 20.1. Subject to GCC Clause 28, if the Bidder fails to provide any or all of the Services or to perform the Services within the period(s) specified in the Contract, the Higher Education Commission (HEC) shall, without prejudice to its other remedies under the Contract, deduct from the Contract Price, as liquidated damages, a sum equivalent to the percentage specified in SCC of the delivered price of the delayed or unperformed Services for each week or part thereof of delay until actual delivery or performance, up to a maximum deduction of the Performance Guarantee specified in SCC. Once the said maximum is reached, the Higher Education Commission (HEC) may consider termination of the Contract pursuant to GCC Clause 26.

21. Termination for Default

- 21.1. The Higher Education Commission (HEC), without prejudice to any other remedy for breach of Contract, by written notice of default sent to the Bidder and may terminate the Contract if the Bidder causes a fundamental breach of the Contract.
- 21.2. Fundamental breaches of Contract shall include, but shall not be limited to the following:
- (a) the Bidder fails to provide any or all of the Services within the period(s) specified in the Contract, or within any extension thereof granted by the Higher Education Commission (HEC) pursuant to GCC Clause 24; or
 - (b) the Bidder fails to perform any other obligation(s) under the Contract;
 - (c) Bidder's poor performance; or
 - (d) Bidder's failure to submit Performance Guarantee within the time stipulated in the SCC;
 - (e) the Bidder has abandoned or repudiated the contract.
 - (f) the Bidder is declared bankrupt or goes into liquidation other than for a reconstruction or amalgamation;
 - (g) the Higher Education Commission (HEC) gives Notice to that Bidder with the deficiencies is a fundamental breach of Contract and the Bidder fails to correct it within a reasonable period of time determined by the Higher Education Commission (HEC); and



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- (h) if the Higher Education Commission (HEC) determines, based on the reasonable evidence, that the Bidder has engaged in corrupt, coercive, collusive, obstructive, or fraudulent practices, in competing for or in executing the Contract.

For the purpose of this clause:

“Corrupt and Fraudulent Practice” means the practices as described in Rule-2 (1) (f) of Public Procurement Rules-2004.

21.3. Not Applicable

- 21.4. In the event the Higher Education Commission (HEC) terminates the Contract in whole or in part, pursuant to GCC Clause 26.1, the Higher Education Commission (HEC) may procure, upon such terms and in such manner as it deems appropriate, Services similar to those undelivered, and the Bidder shall be liable to the Higher Education Commission (HEC) for any excess costs for such similar Services. However, the Bidder shall continue performance of the Contract to the extent not terminated.

22. Termination for Force Majeure

- 22.1. Notwithstanding the provisions of GCC Clauses 25, 26, and 27, neither Party shall have any liability or be deemed to be in breach of the Contract for any delay nor is other failure in performance of its obligations under the Contract if such delay or failure is a result of an event of Force Majeure.

For purpose of this clause, “Force Majeure” means an event which is beyond the reasonable control of a Party, is not foreseeable, is unavoidable, and its origin is not due to negligence or lack of care on the part of a Party, and which makes a Party’s performance of its obligations hereunder impossible or so impractical as reasonably to be considered impossible in the circumstances, and includes, but is not limited to, war, riots, civil disorder, earthquake, fire, explosion, storm, flood, epidemics, or other adverse weather conditions, strikes, lockouts or other industrial action (except where such strikes, lockouts or other industrial action are within the power of the Party invoking Force Majeure to prevent.

- 22.2. If a Party (hereinafter referred to as “the Affected Party”) is or will be prevented from performing its substantial obligation under the contract by Force Majeure, it shall give a Notice to the other Party giving full particulars of the event and circumstance of Force Majeure in writing or in electronic forms that provide record of the content of



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communication of such condition and the cause thereof. Unless otherwise directed by the Higher Education Commission (HEC) in writing or in electronic forms that provide record of the content of communication, the Bidder shall continue to perform its obligations under the Contract as far as is reasonably practical and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event.

23. Termination for Insolvency

- 23.1. The Higher Education Commission (HEC) may at any time terminate the Contract by giving written notice to the Bidder if the Bidder becomes bankrupt or otherwise insolvent. In this event, termination will be without compensation to the Bidder, provided that such termination will not prejudice or affect any right of action or remedy which has accrued or will accrue thereafter to the Higher Education Commission (HEC).

24. Termination for Convenience

- 24.1. The Higher Education Commission (HEC), by written notice sent to the Bidder, 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 the Higher Education Commission (HEC)'s convenience, the Contract is terminated, and the date upon which such termination becomes effective.
- 24.2. The Services that are complete and ready for deliver within thirty (30) days after the Bidder's receipt of notice of termination shall be accepted by the Higher Education Commission (HEC) at the Contract terms and price. For the remaining Services, the Higher Education Commission (HEC) may elect:
- (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 Bidder an agreed amount for partially completed Services previously procured by the Bidder.

25. Disputes Resolution

- 25.1. In the event of any dispute arising out of this contract, either party shall issue a notice of dispute to settle the dispute amicably. The parties hereto shall, within twenty-eight (28) days from the notice date, use their best efforts to settle the dispute amicably through



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mutual consultations and negotiation. Any unsolved dispute may be referred by either party to an arbitrator.

- 25.2. After the dispute has been referred to the arbitrator, within 30 days, or within such other period as may be proposed by the Parties, the Arbitrator shall give its decision. The rendered decision shall be binding to the Parties.

26. Procedure for Disputes Resolution

- 26.1. The arbitration shall be conducted in accordance with the arbitration procedure published by the Institution named and, in the place, shown in the SCC.
- 26.2. The rate of the Arbitrator's fee and administrative costs of arbitration shall be borne equally by the Parties. The rates and costs shall be in accordance with the rules of the Appointing Authority. In conducting arbitration to its finality each party shall bear its incurred costs and expenses.
- 26.3. The arbitration shall be conducted in accordance with the arbitration procedure published by the institution named and in the place shown in the SCC.

27. Replacement of Arbitrator

- 27.1. Should the Arbitrator resign or die or should the Higher Education Commission (HEC) and the Bidder agree that the Arbitrator is not functioning in accordance with the provisions of the contract, a new Arbitrator shall be appointed by mutual consent of both parties.

28. Limitation of Liability

- 28.1. Except in cases of criminal negligence or willful conduct, and in the case of infringement pursuant to GCC Clause 8,
- (a) The Bidder shall not be liable to the Higher Education Commission (HEC), whether in contract, tort, or otherwise, for any indirect or consequential loss or damage, loss of use, loss of production, or loss of profits or interest costs, provided that this exclusion shall not apply to any obligation of the Bidder to pay liquidated damages to the Higher Education Commission (HEC); and
 - (b) The aggregate liability of the Bidder to the Higher Education Commission (HEC), whether under the Contract, in tort or otherwise, shall not exceed the total Contract Price, provided that this limitation shall not apply to the cost of repairing or



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replacing defective equipment or to any obligation of the Bidder to indemnify the Higher Education Commission (HEC) with respect to patent infringement.

29. Notices

- 29.1. Any notice given by one party to the other pursuant to this Contract shall be sent to the other party in writing or in electronic forms that provide record of the content of communication and confirmed in writing or in electronic forms that provide record of the content of communication to the other party's address specified in SCC.
- 29.2. A notice shall be effective when delivered or on the notice's effective date, whichever is later.

30. Taxes and Duties

- 30.1. A foreign Bidder shall be entirely responsible for all taxes, stamp duties, license fees, and other such levies imposed outside Pakistan.
- 30.2. If any tax exemptions, reductions, allowances, or privileges may be available to the Bidder in Pakistan, the Higher Education Commission (HEC) shall use its best efforts to enable the Bidder to benefit from any such tax savings to the maximum allowable extent.
- 30.3. A local Bidder shall be entirely responsible for all taxes, duties, license fees, etc., incurred until provision of the contracted Services to the Higher Education Commission (HEC).
- 30.4. y any additional charges for the purposes.

31. Higher Education Commission (HEC)'s Right to reject Any or All Bids

- 31.1. The Higher Education Commission (HEC) reserves the right to reject any or all the bid(s), or to annul the Bidding process at any time prior to award of contract, without thereby incurring any liability to the affected Bidder(s).
- 31.2. The Higher Education Commission (HEC) shall upon request communicate to any or all Bidder(s) the grounds for its rejection of its Bids but is not required to justify those grounds.



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SECTION VII: SPECIAL CONDITIONS OF THE CONTRACT (SCC)



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Special Conditions of Contract (SCC)

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

SCC Clause Number	GCC Clause10 Number	Amendments of, and Supplements to, Clauses in the General Conditions of Contract (SCC)	
Definitions (GCC 1)			
1	1.1	The Procuring Agency is:	Higher Education Commission (HEC)
2	1.1.(j)	The Bidder is:	Commercial Audit firm which will be hired after the tendering process.
3	1.1.(q)	The title of the subject procurement or The Project is:	Hiring of Chartered Accounts Firm for Provision of Commercial Audit of HEC Accounts
Governing Language (GCC 4)			
4	4.1	The Governing Language shall be:	English
Applicable Law (GCC 5)			
5	5.1	The Applicable Law shall be:	Laws of the Govt. of Pakistan
Country of Origin (GCC 6)			
6	6.1	Country of Origin is:	Pakistan
Performance Guarantee (GCC 10)			
7	10.1and 3.1	The amount of Performance Guarantee shall be:	10% of the contract value in shape of Bank Guarantee
8	10.6	After provision and acceptance of the Services, percent of the Performance Guarantee shall be withheld to cover the Bidder’s warranty obligations.	The Performance Guarantee will be discharged by the Higher Education Commission (HEC) and returned to the Bidder not later than thirty (30)



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SCC Clause Number	GCC Clause10 Number	Amendments of, and Supplements to, Clauses in the General Conditions of Contract (SCC)	
			days following the date of completion of the Bidder's performance obligations under the Contract, including any warranty obligations.
Payment (GCC Clause 19)			
9	19.1	The method and conditions of payment to be made to the Bidder under this Contract.	Payment will be made through crossed cheque after the receipt of complete Invoice along-with Sales Tax Invoice at the Higher Education Commission (HEC) subject to the satisfactory performance report from the Higher Education Commission (HEC) regarding Commercial Audit of HEC Accounts. Payment will be released according to payment schedule provided in the contract/bidding document.
10	19.3	Payments shall be made by the Higher Education Commission (HEC)	within thirty (30) days
Prices (GCC 20)			
11	20.1	Prices shall be adjusted in accordance with provisions in the Attachment to SCC.	The contract price shall be as specified in the Contract Agreement. In case of delay in completion of the jobs as per timelines, HEC reserves the right to impose liquidity damages at the rate of 1 percent of the



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SCC Clause Number	GCC Clause10 Number	Amendments of, and Supplements to, Clauses in the General Conditions of Contract (SCC)	
			deliverable cost not exceeding 10 percent of the total value of the contract.
Procedure for Disputes Resolution (GCC Clause 31)			
12	30	Procedure for Dispute Resolution	As per GCC Clause 31
13	30.1	Higher Education Commission (HEC)'s address for notice purposes:	Mr. Hatam Khan Deputy Director (Services) Higher Education Commission Sector H-9, Islamabad - Pakistan + 92-51-9040-1721 hkhan@hec.gov.pk
14	37	Discipline of Bidder and its Staff	As per GCC Clause 37
Machinery and Equipment (GCC Clause 38)			
15	38	Machinery and Equipment	As per GCC Clause 38
Termination of Contract due to Substandard Performance of the Bidder (GCC Clause 39)			
16	39	Termination of Contract due to Substandard Performance of the Bidder	As per GCC Clause 39
Janitors must stay at place of duty (GCC Clause 40)			
Higher Education Commission (HEC)'s Right to reject Any or All Bids (GCC Clause 42)			
17	42	Higher Education Commission (HEC)'s Right to reject Any or All Bids	As per GCC Clause 42



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SECTION – VIII: STANDARD FORMS



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Single Stage Two Envelope Procedure

- | | |
|----------|--|
| Form 1: | Letter of Bid for Technical Proposal |
| Form 2: | Bidder Information Form |
| Form 3: | Financial Situation and Performance |
| Form 4: | Average Annual Turnover (Annual Sales Value) |
| Form 5: | Current Contract Commitments / Contracts in Progress |
| Form 6: | Contracts completed during the last three years |
| Form 7: | Historical Contract Non - Performance, and Pending Litigation and Litigation History |
| Form 8: | List of Staff which are currently available with the firm |
| Form 9: | Letter of Bid for Financial Proposal |
| Form 10: | Bid Security |
| Form 11: | Bill of Quantities (BoQs) / Price Schedule / Financial Bid |



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Form 1: Letter of Bid for Technical Proposal

INSTRUCTIONS TO BIDDERS:

*Place this Letter of Bid in the first envelope “**TECHNICAL PROPOSAL**”.*

The Bidder may prepare the Letter of Bid on its letterhead clearly showing the Bidder’s complete name and business address.

Note: *All italicized text in black font is to help Bidders in preparing this form.*

Date of this Bid submission: _____
[insert date (as day, month, and year) of Bid submission]

Title of Tender: **Hiring of Bidder for Provision of Commercial Audit of HEC
Accounts:**

Page No.: Page _____ of _____ pages

To: Deputy Director (Finance)
Higher Education Commission
Sector H-9, Islamabad

We, the undersigned Bidder, hereby submit our Bid, in two parts, namely:

- (a) the Technical Proposal,
and
- (b) the Financial Proposal.

In submitting our Bid, we make the following declarations:

- (a) **No reservations:**
We have examined and have no reservations to the bidding document, including addenda issued in accordance with Instructions to Bidders;
- (b) **Eligibility:**
We meet the eligibility requirements and have no conflict of interest in accordance with ITB;
- (c) **Bid/Proposal-Securing Declaration:**
We have not been suspended nor declared ineligible by the Higher Education Commission (HEC) based on execution of a Bid Securing Declaration or Proposal Securing Declaration in **Pakistan** in accordance with ITB;
- (d) **Conformity:**



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We offer to provide the required services in conformity with the bidding document and in accordance with the Schedules specified in the Schedule of Requirements related to the Commercial Audit of HEC Accounts.

(e) **Bid Validity Period:**

Our Bid shall be valid for the period specified in BDS (as amended, if applicable) from the date fixed for the Bid submission deadline specified in (as amended, if applicable), and it shall remain binding upon us, and may be accepted at any time before the expiration of that period;

(f) **Performance Guarantee:**

If our Bid is accepted, we commit to deposit a Performance Guarantee in accordance with the bidding document;

(g) **One Bid per Bidder:**

We are not submitting any other Bid(s) as an individual Bidder, and we are not participating in any other bid(s) as a Joint Venture member or as a subcontractor, and meet the requirements, other than Alternative Bids submitted in accordance with;

(h) **Suspension and Debarment:**

We, along with any of our subcontractors, Bidders, consultants, manufacturers, or service providers for any part of the contract, are not subject to, and not controlled by any entity or individual that is subject to, a temporary suspension or a debarment imposed by the Higher Education Commission (HEC). Further, we are not ineligible under Pakistani laws;

(i) **State-owned enterprise or institution:** [select the appropriate option]

- ☐ We are not a state-owned enterprise or institution
- ☐ We are a state-owned enterprise or institution but meet the requirements

(j) **Binding Contract:**

We understand that this Bid, together with your written acceptance thereof included in your Letter of Acceptance, shall constitute a binding contract between us, until a formal contract is prepared and executed;

(k) **Not Bound to Accept:**

We understand that you are not bound to accept the Most Advantageous Bid or any other Bid that you may receive; and

(l) **Fraud and Corruption:**



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We hereby certify that we have taken steps to ensure that no person acting for us, or on our behalf, engages in any type of Fraud and Corruption.

Name of the Bidder (Firm): _____

[insert complete name of Bidder (Bidder/Firm/Company)]

Name of authorized person: _____

[insert complete name of person duly authorized to sign the Bid on behalf of the Bidder]

Title (Designation) of authorized person: _____

[insert complete title of the person duly authorized to sign the Bid on behalf of the Bidder]

Sign. of authorized person with Firm's Official Stamp: _____

[Signature by authorized person and affix the Firm's Official Stamp]



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Form 2: Bidder Information Form

[The Bidder shall fill in this Form in accordance with the instructions indicated below. No alterations to its format shall be permitted and no substitutions shall be accepted.]

Date of this Bid submission: _____
[insert date (as day, month, and year) of Bid submission]

Title of Tender: Hiring of Bidder for Provision of Commercial Audit of HEC Accounts:

Page No.: Page _____ of _____ pages

1. **Bidder's Name:** _____
[insert Bidder's legal name]

2. **Title of Business:** _____
[Audit Firm / company Full Name]

3. **Bidder's actual country of registration:** _____
[insert actual or intended country of registration]

4. **Bidder's year of establishment / registration:** _____
[insert Bidder's year of Establishment / registration]

5. **Bidder's Date of Registration at Institute of Chartered Accountant Pakistan (ICAP):**

6. **Bidder's in Operations (Number of years):** _____

7. **Bidder's Address in country of registration:** _____

[insert Bidder's legal address in country of registration]

8. **Bidder's Website Address:** _____

9. **Bidder's Bank Account Details:**



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Sr. No.	Account Number	Bank Name	Bank Branch with Branch Code and City
1.			
2.			
3.			
4.			

10. Bidder's Total Number of Staff currently available at the Pay Roll:

11. Bidder's Authorized Representative Information:

Name: _____
[insert Authorized Representative's name]

12. Address: _____

[insert Authorized Representative's Address]

13. Telephone: _____

[insert Authorized Representative's telephone numbers]

14. Fax numbers: _____

[insert Authorized Representative's fax numbers]

15. Mobile numbers: _____

[insert Authorized Representative's Mobile numbers]

16. Email Address: _____

[insert Authorized Representative's email address]

17. NTN Number: _____

[insert NTN Number]

18. Whether the Bidder's NTN is currently active as per FBR? Yes OR No

19. General Sales Tax (GST) Registration Number (STRN): _____

[insert Sales Tax Registration Number (STRN)]



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20. Whether the Bidder's General Sales Tax (GST) is currently **Operative** as per **FBR** or **Provincial Tax Authorities?** Yes OR No
21. Contact person name (**Islamabad**): _____
22. Contact person designation (**Islamabad**): _____
23. Bidder Address in **Islamabad**: Shop / House #: _____
24. Floor: _____ Area / Plaza: _____
25. Sector: _____ P.O. Box and Mailing Address (**Islamabad**): _____

26. Telephone Number Landline (**Islamabad**): _____
27. Mobile Number (**Islamabad**): _____
28. Fax Number (**Islamabad**): _____
29. E-mail Address (**Islamabad**): _____
30. Contact person name (**Peshawar**): _____
31. Contact person designation (**Peshawar**): _____
32. Bidder Address in **Peshawar**: Shop / House #: _____
33. Floor: _____ Area / Plaza: _____
34. Sector: _____ P.O. Box and Mailing Address (**Peshawar**): _____

35. Telephone Number Landline (**Peshawar**): _____
36. Mobile Number (**Peshawar**): _____
37. Fax Number (**Peshawar**): _____
38. E-mail Address (**Peshawar**): _____



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39. Contact person name (**Lahore**): _____
40. Contact person designation (**Lahore**): _____
41. Bidder Address in **Lahore**: Shop / House #: _____
42. Floor: _____ Area / Plaza: _____
43. Sector: _____ P.O. Box and Mailing Address (**Lahore**): _____

44. Telephone Number Landline (**Lahore**): _____
45. Mobile Number (**Lahore**): _____
46. Fax Number (**Lahore**): _____
47. E-mail Address (**Lahore**): _____
48. Contact person name (**Karachi**): _____
49. Contact person designation (**Karachi**): _____
50. Bidder Address in **Karachi**: Shop / House #: _____
51. Floor: _____ Area / Plaza: _____
52. Sector: _____ P.O. Box and Mailing Address (**Karachi**): _____

53. Telephone Number Landline (**Karachi**): _____
54. Mobile Number (**Karachi**): _____
55. Fax Number (**Karachi**): _____
56. E-mail Address (**Karachi**): _____
57. Contact person name (**Quetta**): _____



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58. Contact person designation (**Quetta**): _____
59. Bidder Address in **Quetta**: Shop / House #: _____
60. Floor: _____ Area / Plaza: _____
61. Sector: _____ P.O. Box and Mailing Address (**Quetta**): _____

62. Telephone Number Landline (**Quetta**): _____
63. Mobile Number (**Quetta**): _____
64. Fax Number (**Quetta**): _____
65. E-mail Address (**Quetta**): _____
66. **Mandatory Requirements:**
- ☐ **Bid Security** from a scheduled bank in the form of **Bank Draft or Pay Order** in the amount of **Rs.200,000/- (Rupees Two Hundred Thousand only)** drawn in favour of Higher Education Commission (HEC).
 - ☐ Firms National Income Tax Certificate showing NTN status as '**Active**'.
 - ☐ Firms General Sales Tax (GST) Certificate showing GST status as '**Operative**'.
 - ☐ **Affidavit (on Stamp Paper of worth Rs.100/- attested by the Oath Commissioner) that:**
 - i. the bidder (M/s _____) has never been blacklisted by any Government, Semi Government, Autonomous or Private Organization / Department due to poor services;
 - ii. the bidder (M/s _____) has never been Blacklisted for offence related to fraud, under-invoicing, tax evasion, concealment, money laundering etc.
 - iii. the bidder (M/s _____) has never been involved in litigation with any Government, Semi Government, Autonomous or Private Organization / Department.



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- iv. the Higher Education Commission (HEC) reserves the right to reject the Bid of the bidder (M/s _____) 'without assigning any reason' if (M/s _____) shall be found or purported to be engaged in the aforementioned offenses).

67. Optional Requirements:

- ☐ Technical Proposal along-with the Letter of bid for Technical Proposal (As per Form 1).
- ☐ Form 2: Bidder's Information Form (As per Form 3)
- ☐ Up-to-date renewal of the registration of the Bidder with Securities and Exchange Commission of Pakistan (HEC shall verify it from the SECP)
- ☐ Bidder's Registration with Employees' Old-Age Benefits Institution (EOBI) (HEC shall verify it from the EOBI)
- ☐ Form 3: Financial Situation and Performance
- ☐ Form 4: Average Annual Turnover (Annual Sales Value)
- ☐ Form 5: Current Contract Commitments / Contracts in Progress
- ☐ Form 6: Contracts during the last three years
- ☐ Form 7: Historical Contract Non - Performance, and Pending Litigation and Litigation History
- ☐ Form 8: List of Staff which are currently available with the firm
- ☐ Financial Proposal using Bill of Quantities along-with the Letter of bid for Financial Proposal (As per Form 11)
- ☐ Form 12: Bid Security
- ☐ Form 13: Bill of Quantities (BoQs) / Price Schedule / Financial Bid



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Name of authorized person: _____

[insert complete name of person duly authorized to sign the Bid on behalf of the Bidder]

Title (Designation) of authorized person: _____

[insert complete title of the person duly authorized to sign the Bid on behalf of the Bidder]

Sign. of authorized person with Firm's Official Stamp: _____

[Signature by authorized person and affix the Firm's Official Stamp]



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Form 3: Financial Situation and Performance

[The following table shall be filled in for the Applicant]

Date of this Bid submission: _____
[insert date (as day, month, and year) of Bid submission]

Title of Tender: Hiring of Bidder for Provision of Commercial Audit of HEC Accounts:

Page No.: Page _____ of _____ pages

1. Financial data

Type of Financial information in (currency)	Historic information for previous [insert number] years, [insert in words] (amount in currency, currency, exchange rate*, PKR-equivalent)				
	Year 1	Year 2	Year 3		
Statement of Financial Position (Information from Balance Sheet)					
Total Assets (TA)					
Total Liabilities (TL)					
Total Equity/Net Worth (NW)					
Current Assets (CA)					
Current Liabilities (CL)					
Working Capital (WC)					
Information from Income Statement					
Total Revenue (TR)					
Profits Before Taxes (PBT)					
Cash Flow Information					



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Type of Financial information in (currency)	Historic information for previous [insert number] years, [insert in words] (amount in currency, currency, exchange rate*, PKR-equivalent)				
Cash Flow from Operating Activities					

* Refer ITA 14 for the exchange rate.

2. Financial documents

The Applicant shall provide copies of financial statements for *last three (03)* years pursuant Section III, Qualifications Criteria and Requirements, Sub-factor 3.1. The financial statements shall:

- (a) reflect the financial situation of the Applicant, and not an affiliated entity (such as parent company, group member or Joint Ventures[JV] etc.).
- (b) be independently audited or certified in accordance with local legislation.
- (c) be complete, including all notes to the financial statements.
- (d) correspond to accounting periods already completed and audited.

☐ Attached are copies of financial statements¹ for the *last three (03)* years required above; and complying with the requirements.

Name of the Bidder (Firm): _____

[insert complete name of Bidder (Bidder/Firm/Company)]

Name of authorized person: _____
[insert complete name of person duly authorized to sign the Bid on behalf of the Bidder]

Title (Designation) of authorized person: _____
[insert complete title of the person duly authorized to sign the Bid on behalf of the Bidder]

Sign. of authorized person with Firm's Official Stamp: _____
[Signature by authorized person and affix the Firm's Official Stamp]

¹ If the most recent set of financial statements is for a period earlier than 12 months from the date of Application, the reason for this should be justified.



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Form 4: Average Annual Turnover (Annual Services Value)

[The following table shall be filled in for the Applicant]

Date of this Bid submission: _____
[insert date (as day, month, and year) of Bid submission]

Title of Tender: Hiring of Bidder for Provision of Commercial Audit of HEC
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Annual turnover data			
Year <i>[indicate calendar year]</i>	Amount Currency <i>[insert amount and indicate currency]</i>	Exchange rate* (If applicable)	PKR equivalent
		Average Annual Turnover **	

Name of the Bidder (Firm): _____

[insert complete name of Bidder (Bidder/Firm/Company)]

Name of authorized person: _____
[insert complete name of person duly authorized to sign the Bid on behalf of the Bidder]

Title (Designation) of authorized person: _____
[insert complete title of the person duly authorized to sign the Bid on behalf of the Bidder]

Sign. of authorized person with Firm's Official Stamp: _____
[Signature by authorized person and affix the Firm's Official Stamp]



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Form 5: Current Contract Commitments / Contracts in Progress

[The following table shall be filled in for the Applicant]

Date of this Bid submission: _____
[insert date (as day, month, and year) of Bid submission]

Title of Tender: **Hiring of Bidder for Provision of Commercial Audit of HEC Accounts:**

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Name of Contract(s)	Procuring Agency Contact Information [insert address, telephone, fax, e-mail address]	Value of outstanding contracts [current PKR equivalent]	Estimated delivery date	Average monthly invoices over the last six months (PKR/mon.)

Name of the Bidder (Firm): _____

[insert complete name of Bidder (Bidder/Firm/Company)]

Name of authorized person: _____

[insert complete name of person duly authorized to sign the Bid on behalf of the Bidder]

Title (Designation) of authorized person: _____

[insert complete title of the person duly authorized to sign the Bid on behalf of the Bidder]

Sign. of authorized person with Firm's Official Stamp: _____



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[Signature by authorized person and affix the Firm's Official Stamp]

Form 6: Contracts completed during the last three years

[The following table shall be filled in for the Applicant]

Date of this Bid submission: _____
[insert date (as day, month, and year) of Bid submission]

Title of Tender: Hiring of Bidder for Provision of Commercial Audit of HEC
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Procuring Agency	Value	Year	Services Supplied	Country of Destination

Name of the Bidder (Firm): _____

[insert complete name of Bidder (Bidder/Firm/Company)]

Name of authorized person: _____

[insert complete name of person duly authorized to sign the Bid on behalf of the Bidder]

Title (Designation) of authorized person: _____

[insert complete title of the person duly authorized to sign the Bid on behalf of the Bidder]



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Sign. of authorized person with Firm's Official Stamp: _____
[Signature by authorized person and affix the Firm's Official Stamp]



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Form 7: Historical Contract Non - Performance, and Pending Litigation and Litigation History

[The following table shall be filled in for the Applicant]

Date of this Bid submission: _____
[insert date (as day, month, and year) of Bid submission]

Title of Tender: Hiring of Bidder for Provision of Commercial Audit of HEC Accounts:

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<input type="checkbox"/> Not debarred due to deviation from commitment of Bid Securing Declaration <input type="checkbox"/> Not debarred due to non-performance			
Year [insert year]	Non-performed portion of contract [insert amount and percentage]	Contract Identification Contract Identification: [indicate complete contract name/number, and any other identification] Name of Procuring Agency: [insert full name] Address of Procuring Agency: [insert street/city/country] Reason(s) for nonperformance: [indicate main reason(s)]	Total Contract Amount (current value, currency, exchange rate and PKR equivalent) [insert amount]
Pending Litigation, in accordance with Section III, Qualification Criteria and Requirements			
<input type="checkbox"/> Pending litigation in accordance with Section III, Qualification Criteria and Requirements, Sub-Factor 2.3 as indicated below.			



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Year of dispute <i>[insert year]</i>	Amount in dispute (currency) <i>[insert amount]</i>	Contract Identification Contract Identification: [indicate complete contract name, number, and any other identification] Name of Procuring Agency: <i>[insert full name]</i> Address of Procuring Agency: <i>[insert street/city/country]</i> Matter in dispute: <i>[indicate main issues in dispute]</i> Party who initiated the dispute: <i>[indicate "Procuring Agency" or "Bidder"]</i> Status of dispute: <i>[Indicate if it is being treated by the Adjudicator, under Arbitration or being dealt with by the Judiciary]</i>	Total Contract Amount (currency) PKR Equivalent (exchange rate) <i>[insert amount]</i>

☐ No consistent history of court/arbitral award decisions in accordance with Section III, Qualification Criteria and Requirements, Sub-Factor 2.4.
 ☐ Consistent history of court/arbitral award decisions in accordance with Section III, Qualification Criteria and Requirements, Sub-Factor 2.4 as indicated below.



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Year of award <i>[insert year]</i>	Outcome as percentage of Net Worth <i>[insert percentage]</i>	Contract Identification Contract Identification: <i>[indicate complete contract name, number, and any other identification]</i> Name of Procuring Agency: <i>[insert full name]</i> Address of Procuring Agency: <i>[insert street/city/country]</i> Matter in dispute: <i>[indicate main issues in dispute]</i> Party who initiated the dispute: <i>[indicate "Procuring Agency" or "Bidder"]</i> Court/ arbitral award decision: <i>[Indicate if the award decision was against the Applicant]</i>	Total Contract Amount (currency), PKR Equivalent (exchange rate) <i>[insert amount]</i>

Name of the Bidder (Firm): _____

[insert complete name of Bidder (Bidder/Firm/Company)]

Name of authorized person: _____
[insert complete name of person duly authorized to sign the Bid on behalf of the Bidder]

Title (Designation) of authorized person: _____
[insert complete title of the person duly authorized to sign the Bid on behalf of the Bidder]

Sign. of authorized person with Firm's Official Stamp: _____
[Signature by authorized person and affix the Firm's Official Stamp]



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Form 9: Letter of Bid for Financial Proposal

INSTRUCTIONS TO BIDDERS:

Place this Letter of Bid - Financial Proposal in the second envelope marked "FINANCIAL PROPOSAL".

The Bidder may prepare the Letter of Bid - Financial Proposal on its letterhead clearly showing the Bidder's complete name and business address.

Note: All italicized text in black font is to help Bidders in preparing this form.

Date of this Bid submission: _____
[insert date (as day, month, and year) of Bid submission]

Title of Tender: Hiring of Bidder for Provision of Commercial Audit of HEC Accounts:

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To: Deputy Director (Finance)
Higher Education Commission
Sector H-9, Islamabad

We, the undersigned Bidder, hereby submit the second part of our Bid, the Financial Proposal

In submitting our Financial Proposal, we make the following additional declarations:

(a) **Bid Validity Period:** Our Bid shall be valid for the period specified in BDS 17.1 (as amended, if applicable) from the date fixed for the bid submission deadline specified in BDS 23.1 (as amended, if applicable), and it shall remain binding upon us and may be accepted at any time before the expiration of that period;

(b) **Total Price:** The total price of our Bid, excluding any discounts offered in item (c) below is:

[insert the total price of the bid **in figures**, indicating the various amounts and the respective currencies];

[insert the total price of the bid **in words**, indicating the various amounts and the respective currencies];

(c) **Discounts:** The discounts offered and the methodology for their application are:

(i) The discounts offered are:



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[Specify in detail each discount offered]

- (ii) The exact method of calculations to determine the net price after application of discounts is shown below:

[Specify in detail the method that shall be used to apply the discounts];

- (d) **Commissions, gratuities, and fees:** We have paid, or will pay the following commissions, gratuities, or fees with respect to the bidding process or execution of the Contract:

[insert complete name of each Recipient, its full address, the reason for which each commission or gratuity was paid and the amount and currency of each such commission or gratuity].

Name of Recipient	Address	Reason	Amount

(If none has been paid or is to be paid, indicate “none.”)

- (e) **Binding Contract:** We understand that this Bid, together with your written acceptance thereof included in your Letter of Acceptance, shall constitute a binding contract between us, until a formal contract is prepared and executed.

- (f) **Not Bound to Accept:**

We understand that you are not bound to accept the Most Advantageous Bid or any other Bid that you may receive; and

Name of the Bidder (Firm): _____

[insert complete name of Bidder (Bidder/Firm/Company)]

Name of authorized person: _____

[insert complete name of person duly authorized to sign the Bid on behalf of the Bidder]

Title (Designation) of authorized person: _____

[insert complete title of the person duly authorized to sign the Bid on behalf of the Bidder]

Sign. of authorized person with Firm's Official Stamp: _____

[Signature by authorized person and affix the Firm's Official Stamp]



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Form 10: Bid Security

Title of Tender: Hiring of Bidder for Provision of Commercial Audit of HEC Accounts:

Page No.: Page _____ of _____ pages

Beneficiary: Higher Education Commission (HEC)

Bid Security Bank Draft or Pay Order Number: _____
[Insert Bid Security reference number]

Bid Security Bank Draft or Pay Order Date of Issuance: _____ day of _____ 2024
[insert date] [insert month]

Bid Security (Bank Name): _____

Bid Security (Bank Branch): _____

Bid Security (Bank Branch Code): _____

Bid Security (Bank Branch City): _____

It is stated that I/We _____
[insert name of the Bidder] (hereinafter called "the Applicant") am / are going to submit to the Beneficiary our Bid hereinafter called "the Bid") for Hiring of Bidder for Provision of Commercial Audit of HEC Accounts:

Furthermore, I/we understand that, according to the Beneficiary's conditions, Bids must be supported by a Bid security.

Therefore, I/we am/are submitting an amount of Rs.200,000/- (Rupees Two Hundred Thousand only) in the shape of Bank Draft or Pay Order drawn in favour of Higher Education Commission (HEC).

Name of the Bidder (Firm): _____

[insert complete name of Bidder (Bidder/Firm/Company)]

Name of the person duly authorized to sign the Bid on behalf of the Bidder: _____

[insert complete name of person duly authorized to sign the Bid]

Title (Designation) of the person signing the Bid: _____
[insert complete title of the person signing the Bid]



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Signature of the person named above: _____
[insert signature of person whose name and capacity are shown above]

Firm's Official Stamp: _____

Date signed: _____ day of _____ 2024
[insert date of signing] [insert month] [insert year]



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Form 11: BILL OF QUANTITIES (BoQs) / PRICE SCHEDULE / FINANCIAL BIDS

[The following table shall be filled in for the Applicant]

Date of this Bid submission: _____
[insert date (as day, month, and year) of Bid submission]

Title of Tender: Hiring of Bidder for Provision of Commercial Audit of HEC Accounts:

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Note: BoQs is required to be submitted in a separate sealed envelope in the main package. Rates must be quoted in **PKR** inclusive of all applicable taxes **excluding GST**.

Sr. No.	Assignment Description	(1) Per Year Rate	(2) Quantity (years)	(3) Total Value Excluding GST	(4) GST	Total Bid value for job including GST
1.	Audit of HEC Accounts (2018-2019 to 2024-2025)		6			
Total Bid Amount including GST (in numbers)						
Total Bid Amount including GST (in Words)						

Name of the Bidder (Firm): _____

[insert complete name of Bidder (Bidder/Firm/Company)]

Name of authorized person: _____
[insert complete name of person duly authorized to sign the Bid on behalf of the Bidder]

Title (Designation) of authorized person: _____
[insert complete title of the person duly authorized to sign the Bid on behalf of the Bidder]

Sign. of authorized person with Firm's Official Stamp: _____
[Signature by authorized person and affix the Firm's Official Stamp]



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Payment Schedule.

The payment will be made according to below mentioned schedule

Sr. No.	Assignment Description	Time for completion	Amount to be released
1.	Completion of Audit (2018-2019), after signing of contract.	2 months	10% of contract amount
2.	Completion of Audit (2019-2020)	2 months	10% of contract amount
3.	Completion of Audit (2020-2021)	2 months	10% of contract amount
4.	Completion of Audit (2021-2022)	2 months	15% of contract amount
5.	Completion of Audit (2022-2023)	2 months	15% of contract amount
6.	Completion of Audit (2023-2024)	2 months	15% of contract amount
7	Completion of Audit (2023-2024)	2 months	25% of contract amount



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SECTION IX: PERFORMANCE GUARANTEE FORM, CONTRACT / AGREEMENT AND INTEGRITY PACT



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Performance Guarantee Form

Title of Tender: Hiring of Bidder for Provision of Commercial Audit of HEC Accounts:

Page No.: Page _____ of _____ pages

Beneficiary: Higher Education Commission (HEC)

Performance Guarantee Bank Draft or Pay Order Number: _____
[Insert Performance Guarantee reference number]

Performance Guarantee Bank Draft or Pay Order Date of Issuance:

_____ day of _____ 2024

[insert date] [insert month]

Performance Guarantee (Bank Name): _____

Performance Guarantee (Bank Branch): _____

Performance Guarantee (Bank Branch Code): _____

Performance Guarantee (Bank Branch City): _____

WHEREAS _____
[name of Bidder]

(hereinafter called “the Bidder”) has undertaken, in pursuance of Contract No. _____ dated _____ [insert date] Hiring of Bidder for Provision of Commercial Audit of HEC Accounts: (hereinafter called “the Contract”).

AND WHEREAS it has been stipulated by the Higher Education Commission (HEC) in the said Contract that the Bidder needs to furnish a Bank Draft or Pay order by a **scheduled** bank ‘as per aforementioned details’ for the sum of 10% of bid amount specified therein as security for compliance with the Bidder’s performance obligations in accordance with the Contract.

Name of the Bidder (Firm): _____

[insert complete name of Bidder (Bidder/Firm/Company)]

Name of the person duly authorized to sign the Bid on behalf of the Bidder: _____

[insert complete name of person duly authorized to sign the Bid]

Title (Designation) of the person signing the Bid: _____



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[insert complete title of the person signing the Bid]

Signature of the person named above: _____

[insert signature of person whose name and capacity are shown above]

Firm's Official Stamp: _____

Date signed: _____ **day of** _____ **2024**
[insert date of signing] *[insert month]* *[insert year]*



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Draft Contract / Agreement

THIS AGREEMENT made the _____ day of _____ 2024 between **Higher Education Commission (HEC)** of Pakistan (hereinafter called “the **HEC**”) of the one part and **[name of Bidder]** of **[address, city and country of Bidder]** (hereinafter called “the **Bidder**”) of the other part:

WHEREAS the HEC invited Bids for certain **Commercial Audit Services**, viz., “**Hiring of Bidder for Provision of Commercial Audit of HEC Accounts**” and has accepted a Bid by the Bidder for **Provision of Commercial Audit for HEC Accounts** in the sum of

[contract price in words and figures]

(per year and inclusive of all taxes) (hereinafter called “the **Contract Price**”).

NOW THIS CONTRACT WITNESSETH AS FOLLOWS:

1. In this Contract words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract referred to.
2. The **Bidder** understand that the Bidding Document, together with HEC's Award Letter thereof included in Bidder's Letter of Acceptance, shall constitute a binding contract between HEC and Bidder, until a formal contract / agreement is prepared and executed;
3. The following documents shall be deemed to form and be read and construed as part of this Contract, In the event of any ambiguity or conflict between the Contract Documents listed below, the order of precedence shall be the order in which the Contract Documents are listed below:-
 - (a) This form of Contract;
 - (b) the Form of Bid and the Price Schedule submitted by the Bidder;
 - (c) the Schedule of Requirements;
 - (d) the Technical Specifications;
 - (e) the Special Conditions of Contract;
 - (f) the General Conditions of the Contract;
 - (g) the HEC's Letter of Acceptance; and
 - (h) Technical Evaluation Criteria



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4. This contract / agreement shall remain enforce initially for a period of **one (01) year** with a trial / probationary period of initial **three (03) months** commencing from date of signing agreement.
5. If the performance of the Bidder will be found Satisfactory during the trial / probationary period, then it will be continued for further **nine (09) months** commencing from date of signing of agreement.
6. The **HEC** reserves the right to extend the contract period till the hiring of new chartered Accountant Firm upto maximum of three years in total; subject to the satisfactory performance of the **Bidder** as well as on mutual agreement regarding the same rates along-with the same terms and conditions basis.
7. In consideration of the payments to be made by the **HEC** to the **Bidder** as hereinafter mentioned, the Bidder hereby covenants with the **HEC** to provide the **Provision of Commercial Audit of HEC Accounts** as per **Section – V “Schedule of requirements”** and to remedy defects therein in conformity in all respects with the provisions of the Contract.
8. The **Bidder** shall not be allowed to sublet or sublease the whole or any part of the commercial audit services to any other firm / Agency etc. whatsoever during the contract period.
9. The **HEC** hereby covenants to pay the **Bidder** in consideration of the **Provision of Commercial Audit of HEC Accounts**, the **Contract Price** inclusive of GST.
10. The Bidder shall have to furnish the Performance Guarantee from a Scheduled Bank in the form of Bank Draft or Pay order amounting to **10%/-** of bid amount in favour of Higher Education Commission along-with the letter of acceptance.
11. Payment will be made in Pak Rupees through crossed cheque within thirty (30) days after the receipt of complete Invoice along-with Sales Tax Invoice at the **HEC** subject to the satisfactory performance report of **Bidder** from the **HEC** regarding Commercial Audit of HEC Accounts.
12. Income Tax or any other tax imposed by the Government of Pakistan from time to time shall be deducted from the bill of **Bidder** and GST shall be paid as per Govt. of Pakistan’s rules. No additional amount shall be paid by the HEC whatsoever.
13. If the Govt. of Pakistan revise the GST then it may be applied accordingly on this contract subject to is approval from the competent authority i.e. Executive Director (HEC).



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14. During the whole contract period, the Schedule of Required Services / deliverables shall be strictly followed in such a manner that all the services are efficiently carried out within targeted response and progress of Audit activities.
15. The **Bidder** shall be bound to provide the Commercial Audit Services of HEC Accounts to all the HEC Regional Centers (Peshawar, Lahore, Karachi and Quetta) on same rates as well as same terms and condition basis.
16. The Auditors will submit the progress reports of on every week and discussed the query if any with In-charge Finance.
17. The Inspection Committee constituted by **In-charge (Finance) / Adviser (Finance) HEC** will occasionally visit at any place and may submit report the progress report of updated Audit activities.
18. In case of any unsatisfactory services or complaint or misusing its services or presence at the premises of HEC or substandard performance rendered by the **Bidder** or its staff **during the probationary period**, the **HEC** reserves the right to terminate the contract / agreement.
19. In case of any unsatisfactory and delay commercial audit activities **HEC** will give one-month advance Notice 'in writing' to the **Bidder** to improve its performance. If the **Bidder** fails to improve its performance after receiving this Notice, the **HEC** will serve a **Reminder Notice** 'in writing' to the **Bidder** to improve its performance. If the Bidder fails to improve its performance after receiving notice from HEC, the HEC reserves the right to terminate the contract / agreement and forfeit the bid security money/claim performance Guarantee.
20. In case of contract termination due to any reason, either during the probation period or after the probation period, the 100% performance guarantee amount 'submitted by the **Bidder**' shall be forfeited in favour of HEC. In such case, the Bidder shall be blacklisted in Higher Education Commission (HEC), and it shall not be considered eligible for future dealings with Higher Education Commission (HEC) whatsoever; for which no appeal shall be entertained. Furthermore, the offer for award of contract will be given to the next ranked bidder to get the work done at the risk and cost of the Bidder. Furthermore, no claim regarding any kind of damages for the remaining period of the contract / agreement shall



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be entertained / accepted from the **Bidder**. All the terms and conditions shall be equally imposed on the next ranked bidder and so on.

21. The Performance Guarantee will be discharged by the HEC and returned to the **Bidder** not later than sixty (60) days following the date of completion of the Bidder's performance obligations under the Contract, including any warranty obligations, unless otherwise specified in SCC.
22. In case of any dispute between **HEC** and the **Bidder**, the dispute will be settled through arbitration; where the Executive Director HEC or its nominated person(s) / committee will act as 'Arbitrator' and his / her / their decision will be binding on both the parties.
23. The bidder is expected to keep all the information/data provided during the course of commercial audit confidential and in case of breach of , HEC may take legal action besides imposing financial penalties for the damages.
24. All the Terms and Conditions already mentioned in the bidding document (RFP) shall also be considered as a part of this contract / agreement.

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

Bidder

Mr. Pervaiz Iqbal
Dy. Director / In-charge (Finance)
Higher Education Commission
Islamabad

Witness:

Bidder's Witness

Mr. Hatam Khan
Deputy Director (Finance)
Higher Education Commission
Islamabad