

National Highway  
Authority



**REQUEST**

**FOR**

**PROPOSAL FOR**

**CONSULTANCY SERVICES FOR HIRING OF**

**CHARTERED ACCOUNTANT FIRM**

**FOR CO-SOURCING OF INTERNAL**

**AUDIT OF NHA FUNCTION OF NHA**

Tender No. 6 (677)

Pages (1 to 85)



**January, 2026**

## 1. GENERAL CONTEXT AND BACKGROUND

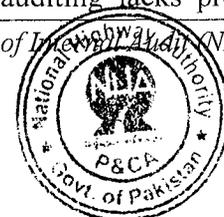
1.1 National Highways Authority (the “Employer”) is a statutory body corporate established under section 3 of the National Highway Authority Act, 1991 (the “NHA Act”). In terms of section 4 of the NHA Act, the purpose and function of the Employer is to plan, promote, organize and implement programs for construction, development, operation, repair and maintenance of the national highways, motorways and strategic roads specially entrusted to it by the Federal Government, Provincial Governments and other authorities Further, the Employer in terms of section 10 (2) (vii) of the NHA Act is fully empowered to seek and obtain advice and assistance for the preparation and execution of any plan, program or project.

1.2 NHA has an in-house internal audit headed by General Manager Internal Audit. Currently this department has strength of 23 staff members including Dy. Director and Assistant Directors. The main objective of this department is to carry out internal audit covering HQ, Zonal and field offices of NHA. The department has a SOP of internal audit which provide guidance to perform their functions. NHA intends to hire the services of a Professional Accounting and Auditing Firm (the “Consultant”) for Co-sourcing of its internal audit function. The Consultant engaged by NHA will assist in developing internal audit manual in accordance with NHA’s regulatory framework, preparation and development of risk based internal audit plan, conduct internal audit of NHA’s functions and operations along with existing resources of Internal Audit Wing. For this purpose, system based auditing techniques keeping in focus the significant pre- identified risks, for making improvements in the existing control environment as well as better risk management and better governance. The entire range of activities given in terms of reference/ scope of work are required to be carried out by the Consultant.

Given the mandate and existing portfolio of its functions and activities NHA is aiming to raise the level of its internal control environment essentially commensurate with International Internal Auditing Standards and best practices. The portfolio of NHA’s activities is expanding at a rapid pace after the mega projects under China Pakistan Economic Corridor (CPEC) and Peshawar

Karachi Motorway (PKM). The existing work force of internal auditing lacks professional

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knowledge and relevant expertise for system based audit in order to evaluate the efficiency and effectiveness of Internal Control System of NHA having manifold increase in its activities. Within this context, NHA is desirous of Co-sourcing its internal audit function with the underlying objective of bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and its governance processes.

1.4 For the co-sourcing arrangement, NHA invites proposals from firms of Chartered Accountants as its outsourcing partner who would assume responsibility for the risk based internal audit works as will be communicated at the commencement of relationship and on annual basis, thereafter.

### **TERMS OF REFERENCE FOR CO-SOURCING OF AUDITING FIRM**

The responsibility of the co-sourcing internal audit partner would be to contribute to the area of specialization where department lacks the expertise and skill. The main task and scope of work broadly include preparation of Internal Audit Manual/and execution of risk based internal audit plan and execution of internal audit on the basis of its plan.

### **2. SCOPE OF WORK AND DESCRIPTION OF TASKS**

The scope of work and deliverables brief list includes the following receipts and payments areas. The detailed scope of work and deliverables are placed in **appendix -A**. The internal auditors will submit monthly, half yearly and annual reports on below mentioned areas of entity receipts and payment, to CEO NHA through GM (Internal Audit).

- A- Internal audit of toll revenue
- B- Internal audit of police fine collections
- C- Internal audit of weigh fine collections
- D- Internal audit of right of way (row) income
- E- Internal audit of construction project payments
- F- Internal audit of road maintenance project payments
- G- Internal audit of General & Admin expenses and advances made to employees

3. In addition, the professional accounting and auditing firm is expected to ensure the following:

Build communication protocols and maintain regular communication with NHA Internal Audit Wing via direct meeting, phone, and email regarding all aspects of the development procedure, data collection, reporting framework etc.

Provide timely feedback on all detailed assignments and instructions provided by the NHA, via letter, phone or email

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- iii. Provide NHA with copies of its development procedure, work flow and its data collection methodology
- iv. Consult with NHA, regarding any changes in personnel assigned to this assignment, provide adequate justification and secure prior approval from NHA
- v. To the extent possible, seek guidance from NHA team before troubleshooting any sensitive/complex problems that arise during the course of the assignment
- vi. Strictly comply with all general independence, confidentiality, and professional integrity codes. Seek advice from NHA Internal Audit Wing when uncertain about requirements and expectations in this regard
- vii. Permit the NHA Internal Audit Wing to monitor and inspect selected components or all of the process, as and when required, including office premises
- viii. Strictly comply with PPRA Rules 2004, concerning intellectual property rights (IPR)

### 5. INSTRUCTIONS TO BIDDERS

To obtain first-hand information on the Assignment and to seek any clarification in this regard, you may send your queries through courier, fax or e-mail to NHA at the address indicated in the Data Sheet within 7 days of publication of advertisement for procurement but earliest than five days of the latest date for submission of proposals. All such requests should be clearly written with the subject, "Queries of Pre-Proposal for the **HIRING OF CHARTERED ACCOUNTANT FIRM FOR CO-SOURCING OF INTERNAL AUDIT OF NHA**. NHA shall respond to such requests via fax or e-mail and will also upload replies to your queries on NHA website.

Please note that:

- i. The costs of preparing and submitting the proposal including cost of attending the bid opening are not reimbursable; and
- ii. NHA is not bound to accept any of the proposals submitted and may reject all of them.
- iii. The minimum requirements for suitability of Auditor are specified in the Data Sheet. Proposals of Auditors failing to meet the **minimum requirements** will be rejected and not evaluated further.
- iv. Auditor shall not be hired for any assignment that, by its nature, may conflict with another assignment of the Auditor for the same or for another Client.
- v. NHA reserves the right to request submission of additional information from applicants in

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order to clarify/ further understand aspects of technical proposal, if required.

## **6. RFP DOCUMENTS**

- i. To prepare a proposal, please use the documents included in this RFP.
- ii. At any time before the day fixed as the last day for the submission of proposals, NHA may, for any reason, whether at its own initiative or in response to a clarification required by an Auditor modify the documents by amendment. The amendment, if any, shall be uploaded to the Clients website ([www.nha.gov.pk](http://www.nha.gov.pk)); excepting any extension of time in submission of proposals which shall be published widely.

## **7. PREPARATION OF PROPOSAL**

### **Proposal**

- i. The proposal should be prepared using the format specified in the RFP documents.
- ii. The proposal prepared in the specified format shall be complete including your own documents as listed in the Data Sheet.
- iii. In preparing the proposal, you are expected to examine all terms and instructions included in the RFP documents. Failure to provide all requested information and documents shall be at your own risk and may result in adverse consequences for the score you achieve in the evaluation of your proposal.
- iv. During preparation of the proposal, you must give particular attention to your suitability requirements listed against Sub-Clause 1.6 in the Data Sheet. (Please refer Sub-Clause 1.7 above).

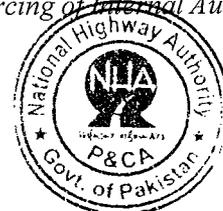
### **Financial Consideration**

- i. Form A-4 is attached for information to be filled in regarding Audit Fee in lieu of services required to be performed for this Assignment.
- ii. The Audit Fee as filled in Form A-4 will be inclusive of all taxes.

## **8. SUBMISSION OF PROPOSALS**

All proposals must be delivered at the address specified in the Data Sheet on or before **5<sup>th</sup> of MARCH 2026 at 1130 hours**. The proposal may be submitted either by hand through Authorized representative or courier. If the day of submission of the proposals is declared as a national holiday by Government of Pakistan, then the proposals may be submitted by the same time of the next working day. Proposals received after the due time will not be accepted and returned to the Auditor(s) unopened.

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The proposals must be prepared in English language. The Auditor must provide complete information along with copies of all relevant supporting documents. Any lapse to provide essential information shall render the proposal nonresponsive.

The proposal should be submitted in two sealed envelopes containing the technical proposal and financial proposal respectively, along with three (3) additional copies of the technical proposal only. The corresponding envelopes should be clearly marked as “**Technical Proposal**” and “**Financial Proposal**”.

The original technical and financial proposals along with the required additional copies are to be duly signed and stamped upon by the authorized representative of the Auditor. If there are discrepancies between the original and the copies of the technical proposal, the original shall prevail.

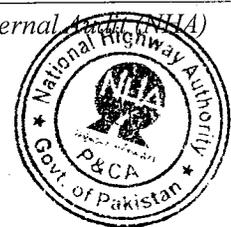
The envelope containing sealed technical and financial proposals should be clearly marked “**HIRING OF CHARTERED ACCOUNTANT FIRM FOR CO-SOURCING OF INTERNAL AUDIT OF NHA**”. A damaged/ torn envelope shall not be entertained and may be considered for disqualification by the Proposals Opening and Evaluation Committee.

The Auditor’s proposal remains valid for 270 days after the submission date. Should the need arise, however, NHA may request the Auditor to extend the validity period of their proposals.

### **9. PROPOSAL OPENING AND EVALUATION**

- i. Proposals will be publicly opened at **1200 hours** on **5<sup>th</sup> March 2026**, in the presence of the Auditor’s representatives who choose to attend at the location mentioned in Data Sheet. If the date for opening of proposals is declared as a National Holiday by the Government of Pakistan, then the proposals will be opened on the same time on the next working day.
- ii. The name of the Auditors shall be read aloud.
- iii. The evaluation committee appointed by the Client shall carry out its evaluation for the Assignment, applying the evaluation criteria and point system (marks) specified in the Data Sheet. Each responsive/ suitable technical proposal shall be given a score entirely based on technical proposal.
- iv. Each Auditor on the basis of a responsive/ suitable technical proposal shall be attributed a technical score (St). The Auditors scoring less than seventy (70) percent technical score/ marks shall be disqualified and their financial proposals returned un-opened.
- v. The Financial Proposals of technically qualifying Auditors on the basis of evaluation of technical proposals receiving minimum seventy (70) percent score/ marks shall be publicly opened in the presence of Auditor or their Authorized Representative who shall be invited for the occasion and who cares to attend. The Client shall inform each technically qualified

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Auditor, the date, time and venue for opening financial proposals. The total price and major components of each financial proposal shall be publicly announced to the attending Auditors.

- vi. The Evaluation Committee will correct any computational errors. When correcting computational errors, in case of discrepancy between a partial amount and the total amount, or between word and figures, the former will prevail. The Auditor shall only submit one proposal. If a Auditor submits or participates in more than one proposal, all such proposals shall be disqualified.
- vii. For the selection of Chartered Accountant Firm for The Audit, NHA will follow the “Quality and Cost Based Selection method” and adopt the “Single Stage Two Envelope Method” in accordance with Rule 36 (b) of Public Procurement Rules 2004. Scores will be allocated based on evidence available in the proposal only. The Contract will be awarded to the Auditor with the highest total score based on the following weight ratios:

- 80% for technical score
- 20% for financial score

The NHA shall carry out its evaluation for the Assignment, applying the evaluation criteria and point system specified in the Data Sheet. Each responsive/suitable proposal shall be given a score.

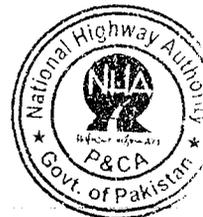
## 10. NEGOTIATION

The NHA may negotiate with the successful Auditor to the extent permitted by the applicable laws. Representatives conducting negotiations on behalf of the Auditor must have written authority to negotiate and conclude the Contract Agreement.

## 11. AWARD OF CONTRACT

Upon successful completion of selection of Chartered Accountant Firm for The Audit of NHA, the NHA shall promptly inform the Auditors through notification of award on the website of the NHA. The selected Chartered Accountant Firm for The Co- Sourcing of Internal Audit of NHA is expected to commence in accordance with the Contract Agreement signed between NHA and the selected Chartered Accountant Firm within 7 days of signing of the contract.

  
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## 12. PROPOSAL PREPARATION INSTRUCTIONS:

### i. Firm's Understanding of the RFP:

In responding to this RFP, the firm accepts full responsibility to understand the RFP in its entirety, including making any inquiries as necessary to gain such understanding. NHA reserves the right to disqualify any firm which demonstrates insufficient or faulty understanding. Further, NHA reserves the right to determine, at its sole discretion, whether the firm has demonstrated such understanding. That right extends to cancellation of award, if award has been made. Such disqualification and/or cancellation shall be at no fault, cost, or liability whatsoever to NHA.

### ii. Good Faith Statement:

All information provided by NHA in this RFP is offered in good faith. Individual matters are subject to modification at any time. NHA makes no certification that any item is without error. NHA is not responsible or liable for any use of the information or for any claims asserted there from.

### iii. Communication:

Verbal communication shall not be binding unless formally confirmed in writing by a specified NHA official in charge of managing this RFP process. In no case shall verbal communication govern over written communication.

### iv. Selection and Notification:

Firm which gets the maximum marks after the combined evaluation (technical & financial evaluation) will be awarded the contract. In case the firm which secured the maximum marks is not willing to undertake the assignment then NHA will approach the firm which secured second position.

## 13. Ownership.

### 13.1 Auditor Technology:

The Auditor has created, acquired or otherwise has rights in, and may, in connection with the performance of the Services, employ, provide, modify, create, acquire or otherwise obtain rights in, various concept, ideas, methods, methodology, procedures, process, know-how, and techniques; models (including, without limitation, functions, process, system and data model), templates, the generalized features of the structure, sequence and organization of software, user interfaces and screen design; general purpose Auditor and software tools, utilities and routines, logic, coherence and methods of operations of systems (collectively, "Auditor Technology").

### 13.2 Ownership of Deliverables:

Except as provided below, upon full and final payment to the Auditor hereunder, the tangible items specified as deliverables or work product under the Contract (the "Deliverables") shall become the property of the Employer. To the extent that any Auditor Technology is contained in any of the deliverables, the Auditor hereby grants the Employer, upon full and final payment to the Auditor, hereunder, free paid-up, worldwide, non-exclusive license to use such Auditor Technology in connection with the deliverables.

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### 13.3 Ownership of the Auditor Property:

To the extent that the Auditor utilizes any of its property (including, without limitation, the Auditor technology or any hardware or software of the Auditor) in connection with the performance of the Services such property shall remain the property of the Auditor and, except for the license expressly granted in accordance with the preceding paragraph, the Employer has no right or interest in such property. Nothing in this agreement shall be construed as precluding or limiting in any way the right of Auditor to provide Auditor or other services of any kind or nature whatsoever to any person or entity as the Auditor in its whole discretion deems appropriate. In addition, notwithstanding anything contained in the Contract to the contrary, the parties acknowledge that (a) the Auditor shall own all right, title and interest, including, without limitation all right under all copyright, patent and other intellectual property laws, in and to the Auditor technology (b) the Auditor may employ, modify, disclose, and otherwise exploit the Auditor technology (including, without limitation, providing services or creating programming or materials for other clients).

### 13.4 Limitation to Warranties.

This is a services agreement. The Auditor warrants that it shall perform the service in good faith.

### 13.5 Limitation on Damages.

The Employer agrees that the Auditor, its directors, principals, and employees shall not be liable to the Employer for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the Services performed hereunder for an aggregate amount not exceeding that fees paid by the Employer to the Auditor. The auditor will fully responsible for all type of damages or losses, raised due to the negligent acts, carelessness or fraud of the Auditor, its directors, principals, agents or employees.

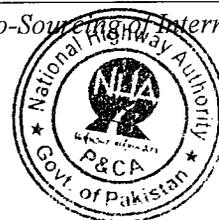
### 13.6 Cooperation.

The Employer shall cooperate with the Auditor in the performance by the Auditor of the Services, including, without limitation, providing the Auditor with reasonable facilities and timely access to data, information and personnel of the Employer. The Employer shall be responsible for the performance of its employees and agents and for the accuracy and completeness of all data and information provided to the Auditor for purposes of the performance by the Auditor of the Services. The auditor will also be responsible for performance of their staff and timely completion of the assignment.

### 13.7 Force Majeure.

Neither the Employer nor the Auditor shall be liable for any delays resulting from circumstances or causes beyond its reasonable control and which makes a Party's performance of its obligations hereunder impossible or so impracticable 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 or other adverse weather conditions, strikes, lockouts or other industrial action are not within the power of the Party invoking Force Majeure to prevent,

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confiscation or any other action by Government Agencies. Force Majeure shall not include any event which is caused by the negligence or intentional action of a Party or employees.

### 13.8 Limitation on Actions.

No action, regardless of form, arising under or relating to the Contract may be brought by either Party more than one year after the cause of action has accrued, except that an action for non-payment may be brought by a Party not later than one year following the date of the last payment due to such Party hereunder.

### 13.9 Fraudulent Documentation Clause.

Any bidder found to have submitted false, fabricated, or forged documents in response to This RFP shall be subject to immediate disqualification. Furthermore, the submitting entity may be blacklisted and barred from participating in any future procurement process with [Your Organization's Name]. This measure is in line with our commitment to uphold. Transparency and fairness in all contractual engagements. The organization reserves the right to take legal action against entities found to have engaged in fraudulent activities.

### 13.10 Confidentiality.

The Employer and the Auditor acknowledge and agree that all information communicated to either the Employer or the Auditor by the other Party under the Contract shall be received in confidence, shall be used only for purposes of the Contract and no such confidential information shall be disclosed by the respective Parties or their agents or personnel without the prior written consent of the other Party. Except to the extent otherwise required by the applicable law or professional standards.

### 13.11 Relationship between the parties:

Nothing contained herein shall be construed as establishing a relationship of master and servant or of principal and agent as between the Employer and the Auditor. The Auditor, subject to this Contract, has complete charge of the Experts, if any, performing the Services and shall be fully responsible for the Services performed by them or on their behalf hereunder.

### 13.12 Type of Contract

The type of contract will be Service Contract, which includes but not limited to the scope of job and terms of references and any out-of-pocket expenses, where required.

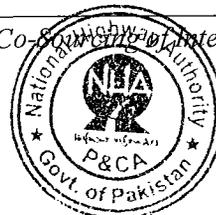
  
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## DATA SHEET

Sr	Description of the Clause
1.1	<p>The name of the Assignment is: Hiring of “HIRING OF CHARTERED ACCOUNTANT FIRM FOR CO-SOURCING OF INTERNAL AUDIT OF NHA”</p> <p>The Client’s name is <b>National Highway Authority</b></p>
1.2	As per TOR
1.3	<p><b>Attention: General Manager (P&amp;CA)</b>  National Highway Authority  28, Mauve Area, G-9/1, Islamabad  Telephone: +929032727  Email: <a href="mailto:gmpca.nha@gmail.com">gmpca.nha@gmail.com</a></p> <p><b>Pre-Proposal Meeting:</b>  A pre-proposal meeting shall be held at 1100 hours in the office of General Manager (P&amp;CA) on <b>17<sup>th</sup> of February, 2026.</b></p>
1.4	<p><b><u>Conditions for Eligibility:</u></b>  The Consulting firms will be considered non-responsive and financial proposal of such firm will not be opened, if any of the below-mentioned requirements have not been fulfilled:</p> <ol style="list-style-type: none"> <li>i. The firm should have office in Islamabad.</li> <li>ii. The firm should be included in the list of “A- rated” firms of Chartered Accountants on the panel of State Bank of Pakistan (SBP)</li> <li>iii. Inclusion in Latest List of QCR firms issued by ICAP.</li> <li>iv. The firm should be included in the list of Audit Oversight Board (AOB)</li> <li>v. Attach proof of international affiliation.</li> <li>vi. The firm should have International Affiliation with a network of firms.</li> <li>vii. An affidavit indicates that the firm is not blacklisted by any Government Autonomous Body.</li> <li>viii. Valid NTN.</li> <li>ix. Last three-years audited accounts in accordance with accounting standards and auditing standards as per table “A” guidelines.</li> <li>x. Copy of last three years’ complete income tax return.</li> <li>xi. Submit refundable earnest money of Rs. 500,000/- as bid security in favor of “National Highway Authority, Islamabad” through pay order with technical proposal.</li> <li>xii. All the proposal must be stamped and signed in original. Photocopy /scanned copy/ scanned signature is not acceptable. The proposal (technical + financial) must be bound in hard book binding form to deny the possibility of removal or addition of page(s). All the pages must be numbered starting from first page to last.</li> </ol>

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1.5	<p><b>Required documents include:</b></p> <ol style="list-style-type: none"> <li>1. Filled out Forms A-1, A-2, A-3 and A-4.</li> <li>2. Kindly fill in the following necessary annexures required for the qualification criteria and attach the supporting documentary evidence as mentioned in each annexure. Annex – A: Organization Information Annex – B: Eligibility Response Checklist                      Annex – C: Technical Evaluation Criteria Annex – D: Document Checklist before submission. Annex – E: Declaration and also sign the declaration form at the end of document and attach with your other documents.</li> <li>3. Any other document</li> </ol>
	<p>Address for sending proposal: <b>General Manager (P&amp;CA)</b> National Highway Authority. HQ – Office, 28, Mauve Area, G-9/1, Islamabad, Telephone: +92-51-9032727</p>
1.6	<p>Address for Opening of Proposals: <b>NHA Auditorium,</b> National Highway Authority. Office – NHA, 27, Mauve Area, G-9/1, Islamabad</p>
1.7	<p><b><u>Technical Evaluation</u></b> Technical proposal should contain following and any additional information, and the <b>copies of all required documents</b> should be attached in technical proposal for evaluation.</p>

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<p>Technical proposals will be evaluated in accordance with the following Technical Evaluation Criteria:</p> <p><b>Note:</b> <i>Technical qualification status shall be decided on the basis of Pass/Fail basis. The Auditor must score at least 70% score.</i></p> <p><i>The breakdown of technical evaluation criteria is attached at Annex-C.</i></p>		
Sr. No.	Category	Marks
1	Registration & Experience of Firm (Establishment of Firm, Firm Affiliations/ Recognitions, No. of offices)	10
2	Audit Experience of the firm in audits of Public Sector and State-owned Entities	30
3	Work Plan & Staffing	40
4	Financial Capability	20
<b>Total:</b>		<b>100</b>

1.8	<p><b><u>Financial Evaluation</u></b></p> <p>The Co-Sourcing fee shall be quoted inclusive of all applicable taxes in Pakistan in Form A-4 (Pak. Rupees). The formula for determining the Financial Score is the following:  <math>Sf = 100 \times Fm / F</math></p> <p>Where SF is the Financial Score; Fm is the Lowest Price and F is the Price of the Proposal under consideration.</p> <p>The Financial Proposal is the total competitive cost against the desired services quoted by the Auditor in the table under Form A-4.</p> <p><b><u>Combined Score</u></b></p> <p>The Audit Firm getting maximum marks on 80-20 weightage (80% for technical and 20% for financial) will be selected as Auditor of NHAs for the Client. The weights given to the Technical (T) and Financial Proposals (F) are T = 0.80 and F = 0.20</p>
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**14 NHA (EMPLOYER) RESPONSIBILITIES**

**14.1 Technical Consultants**

Any technical detail or technical advice including third party technical consultants as may be required by the Consultant in the successful completion of its scope of work shall be provided by the Employer.

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### 14.2 Timely provision of Information and General Assistance

In relation to the Consultant's performance of the Services, the Employer shall cooperate with the Consultant and shall furnish such information and data to the Consultant as deemed necessary by the Consultant. The Employer shall also assist the Consultant in obtaining access to the Employer's officer, directors, members, employees, appeasers, independent accountants, legal counsel and other consultants and advisors upon the Consultants informing the Employer of its requirements. Any advice rendered by the Consultant pursuant to this Agreement shall not be disclosed publicly without any reference to the Consultant in any public communication by the Employer and/or any of their associated consultants and advisors. Such advise may however be shared with the Consultant's prior written consent; provided such consent shall not be withheld unreasonably.

### 14.3 MINIMUM QUALIFICATIONS OF CONSULTANT

Consultants shall have sufficient qualified personnel and resources to accomplish all the services described herein within the prescribed time. The Consultant shall be capable of furnishing all necessary professional, technical, and expert services as required to complete all the elements of Consultancy assignment described in the Scope of Work. The Consultant will be required to have high degree of management and technical expertise and experience directly related to Infrastructure Development and Highway Construction Projects.

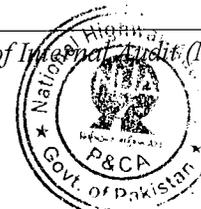
### 15. GENERAL CONDITIONS REGARDING RFP

15.1 The Consultant(s) shall bear all costs associated with the preparation and submission of its proposal

15.2 All documents submitted by the Consultant(s) will be treated as confidential, and will not be returned to Consultants(s).

15.3 Employer reserves the right to accept or reject any or all applications, without thereby incurring any liability to the affected Consultants(s) or any obligation to inform the Consultants(s) of the grounds for the action of the Employer. Employer also reserves the right not to award or enter into any contract or agreement with any Consultants(s), and may terminate the procurement process at any time without thereby incurring any liability to any Consultant.

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15.4 Failure by any Consultant(s) to provide all of the information required in the proposal or any additional information requested by Employer may lead to Employer's rejection of the Consultant's proposal in its entirety.

15.5 Employer reserves the right to use and interpret the information it receives in its absolute discretion for evaluating these proposals.

15.6 Dead-line for submission of proposals shall be **5<sup>th</sup> of MARCH 2026 at 1130 hours** and these shall be opened at hours on the same day.

15.7 The Consultants(s) shall submit the proposal in sealed envelope marked very clearly marked:

15.8 Proposals may be mailed, couriered or delivered in person to:

**General Manager P&CA**  
National Highway Authority  
27 Mauve Area, G 9/1 Islamabad  
[gmpca.nha@gmail.com](mailto:gmpca.nha@gmail.com)

## 16. CONTENTS OF PROPOSAL

If the Consultant is qualified and would like to be considered, the Consultant is invited to submit a proposal in this regard. The contents of the proposal shall be complete in description, concise in volume and austere in form. The proposal shall be in the format of a written report. Once submitted, the proposal, including the composition of the consulting team, cannot be altered without prior written consent of the Employer. The proposal should, at a minimum, include the following sections:

### 16.1 **Covering Letter and Title Page**

Include a covering letter containing a brief statement of the Consultant's understanding of the work to be done and an indication of positive interest in performing this work for the employer. The letter and/or a title page should contain the name of the Consultant's firm, a street address for correspondence, and a primary contact for this proposal.

## Say No to Corruption

### 16.2 Table of Contents

Include a Table of Contents listing the various sections included in the proposal.

### 16.3 Proposal Contents

Each Consultant must include in the proposal an Executive Summary that summarizes important features of the proposal, and includes a brief description of the Consultant's approach to the scope of work, a description of the project team. The Executive Summary should be no more than one (1) one sided page.

### 16.4 Team Identification and Organizational Chart

Identify your firm and each key professional by name, primary representative and title, address of offices, telephone and fax numbers and email address. Indicate the business structure of your firm (i.e., whether your firm is a company, joint venture, partnership, or sole proprietor). Indicate the name(s) of the owner(s) of your firm.

### 16.5 Services and Work Plan

The proposal should include a work plan describing the services, approach and methodology proposed for accomplishing the scope of work. The proposed phasing of the project should be discussed. The proposal should be sufficient in detail to allow an objective analysis of the firm's capabilities and envisioned work plan in comparison with competing firms. Discuss the roles and responsibilities of the proposing firm and all key professionals.

### 12.6 Qualifications and Experience

The proposal must supply information concerning the qualifications and experience of the proposed project team for this assignment. Detailed CVs of the proposed key personnel along with a copy of the passport size photograph should be submitted.

### 16.7 Methodology & Time Line

The proposal must provide detailed methodology adopted to meet the expected deliverables of the consultants including the reasonable time line for furnishing of each deliverables.

become the property of the Employer.

## 17. STANDARD TERMS AND CONDITIONS

17.1 **Services.** It is understood and agreed that Services may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, the Employer. In the event of a claim by the third party relating to the Services excluding the persons engaged by the Consultants, the Employer will indemnify the Consultant and its personnel from all such claims, liabilities, cost and expenses, except to the extent that the same are the direct or indirect consequence of intentional or deliberate misconduct of the Consultants or the personnel thereof.

17.2 **Payment of Invoices.** Payment will [only] be made against presentations of an invoice in PKR for each deliverable and subject to the Employer acceptance of each such deliverable.

17.3 **Term.** The Engagement will be for a period of Three (03 years) extendable to another period/ periods with mutual consent.

17.5 **Remuneration.** The fee will be paid on monthly basis as per services outlined in the TORs.

### 17.6 **Ownership.**

17.6.1 **Consultant Technology:** The Consultant has created, acquired or otherwise has rights in, and may, in connection with the performance of the Services, employ, provide, modify, create, acquire or otherwise obtain rights in, various concept, ideas, methods, methodology, procedures, process, know-how, and techniques; models (including, without limitation, functions, process, system and data model), templates, the generalized features of the structure, sequence and organization of software, user interfaces and screen design; general purpose consulting and software tools, utilities and routines, logic, coherence and methods of operations of systems (collectively, "Consultant Technology").

17.6.2 **Ownership of Deliverables:** Except as provided below, upon full and final payment to the Consultant hereunder, the tangible items specified as deliverables or work product under the Contract (the "Deliverables") shall become the property of the Employer. To the extent that any Consultant Technology is contained in any of the deliverables, the Consultant hereby grants the Employer, upon full and final payment to the Consultant,

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Assistant Director (Audit)  
National Highway Authority  
Islamabad



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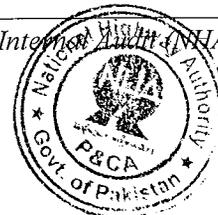
hereunder, free paid-up, worldwide, non-exclusive license to use such consultant technology in connection with the deliverables.

**17.6.3 Ownership of the Consultant Property:** To the extent that the Consultant utilizes any of its property (including, without limitation, the consultant technology or any hardware or software of the consultant) in connection with the performance of the Services such property shall remain the property of the Consultant and, except for the license expressly granted in accordance with the preceding paragraph, the Employer has no right or interest in such property. Nothing in this agreement shall be construed as precluding or limiting in any way the right of consultant to provide consultancy or other services of any kind or nature whatsoever to any person or entity as the Consultant in its whole discretion deems appropriate. In addition, notwithstanding anything contained in the Contract to the contrary, the parties acknowledge that (a) the Consultant shall own all right, title and interest, including, without limitation all right under all copyright, patent and other intellectual property laws, in and to the Consultant technology (b) the Consultant may employ, modify, disclose, and otherwise exploit the Consultant technology (including, without limitation, providing services or creating programming or materials for other clients).

**17.7 Limitation on Warranties.** This is a services agreement. The Consultant warrants that it shall perform the service in good faith.

**17.8 Limitation on Damages.** The Employer agrees that the Consultant, its directors, principals, and employees shall not be liable to the Employer for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the Services performed hereunder for an aggregate amount not exceeding that fees paid by the Employer to the Consultant under the Agreement when caused due to the negligent acts, carelessness or fraud of the Consultant, its directors, principals, agents or employees. In no event shall the Consultant, its directors, principals, or employees be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses or losses (including, without limitation, lost profits and opportunity costs). The provisions of this paragraph shall be read regardless of the form of action, damage, claim, liability, cost, expense or loss, whether in contract, statute, tort (including, without limitation, negligence), or otherwise.

  
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**17.9 Cooperation.** The Employer shall cooperate with the Consultant in the performance by the Consultant of the Services, including, without limitation, providing the Consultant with reasonable facilities and timely access to data, information and personnel of the Employer. The Employer shall be responsible for the performance of its employees and agents and for the accuracy and completeness of all data and information provided to the Consultant for purposes of the performance by the Consultant of the Services.

**17.10 Force Majeure.** Neither the Employer nor the Consultant shall be liable for any delays resulting from circumstances or causes beyond its reasonable control and which makes a Party's performance of its obligations hereunder impossible or so impracticable 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 or other adverse weather conditions, strikes, lockouts or other industrial action are not within the power of the Party invoking Force Majeure to prevent, confiscation or any other action by Government Agencies.

Force Majeure shall not include any event which is caused by the negligence or intentional action of a Party or such Party's Sub Consultants or agent or employees

**17.11 Limitation on Actions.** No action, regardless of form, arising under or relating to the Contract may be brought by either Party more than one year after the cause of action has accrued, except that an action for non- payment may be brought by a Party not later than one year following the date of the last payment due to such Party hereunder.

**17.12 Confidentiality.** The Employer and the Consultant acknowledge and agree that all information communicated to either the Employer or the Consultant by the other Party under the Contract shall be received in confidence, shall be used only for purposes of the Contract and no such confidential information shall be disclosed by the respective Parties or their agents or personnel without the prior written consent of the other Party. Except to the extent otherwise required by the applicable law or professional standards, the Parties' obligations under this section do not apply to information that: (a) is or becomes generally available to the public other than as a result of disclosure by the Employer or the Consultant, (b) was known to either the Employer or the Consultant or had been previously possessed by the Employer or the Consultant without restriction

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against disclosure at the time of receipt thereof by the Employer or the Consultant, (c) was independently developed by the Employer or the Consultant without violation of this Agreement or (d). each Party shall be deemed to have met its non-disclosure obligations under this paragraph as long as its exercises the same level of care to protect the other's information as it exercises to protect its own confidential information, except to the extent that the applicable law or professional standards impose a higher requirement. If either Party receives a validly issued administrative or judicial demand requiring it to disclose the other Party's confidential information, such Party shall provide prompt written notice to the other Party of such demand. So long as the notifying Party gives notice as provided herein, the notifying Party shall thereafter be entitled to comply with such demand to the extent permitted by law.

**17.13 Relationship between the parties:** Nothing contained herein shall be construed as establishing a relationship of master and servant or of principal and agent as between the Employer and the Consultant. The Consultant, subject to this Contract, has complete charge of the Experts and Sub-consultants, if any, performing the Services and shall be fully responsible for the Services performed by them or on their behalf hereunder.

  
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Assistant Director (Audit)  
National Highway Authority  
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PROPOSAL SUBMISSION  
FORM

From A-1

[Firm \_\_\_\_\_]

[Letterhead]

[Date]

To  
General Manager (P&CA)  
[Address mentioned in the Data  
Sheet]

**Re:** Technical Proposal and Financial Proposal in respect of [insert title of  
assignment] Dear Sir,

We offer to provide the Auditor services for **“HIRING OF CHARTERED ACCOUNTANT FIRM FOR CO-SOURCING OF INTERNAL AUDIT OF NATIONAL HIGHWAY AUTHORITY (NHA)”** in accordance with your Request for Proposal dated [Insert Date]. We hereby submit our technical & Financial Proposals including the required documents in a sealed envelope.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misrepresentation contained therein may lead to our disqualification. Our Proposal is binding upon us and subject to the modifications resulting from contract negotiations. Our Proposal shall be valid for 270 days in accordance with Clause 4.6 of the ITA & we have no conflict of interest in accordance with ITA Clause 1.8.

We undertake that we will initiate the services as per the client's 'request if our proposal is accepted. We understand that you are not bound to accept any or all proposals you receive.

Thank You.

Yours  
Sincerely,

Signature {in full and initials: \_\_\_\_\_}

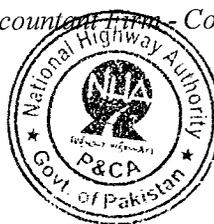
Name and title of Signatory: \_\_\_\_\_

Address: \_\_\_\_\_

Contact Information (phone and e-mail): \_\_\_\_\_

**Important Note:** The competent authority was rejecting all bids or proposals at any time prior to the acceptance of a bid or proposal without assigning any reason. The bids should be submitted in sealed envelope clearly mentioned **“BID (TECHNICAL & FINANCIAL PROPOSAL) HIRING OF CHARTERED ACCOUNTANT FIRM FOR CO-SOURCING OF INTERNAL AUDIT OF NATIONAL HIGHWAY AUTHORITY (NHA)”**.

**ZUBAIRUDDIN CHANNA**  
Assistant Director (Accounts)  
National Highway Authority  
Islamabad



**FORMAT OF CURRICULUM VITAE (CV)**

1. Name of Candidate: \_\_\_\_\_
2. Date of Birth & Age: \_\_\_\_\_
3. Nationality: \_\_\_\_\_
4. CNIC Number: \_\_\_\_\_
5. Email address: \_\_\_\_\_
6. Phone No.: \_\_\_\_\_
7. Position: \_\_\_\_\_
8. Firm Name: \_\_\_\_\_
9. Years of association with the firm: \_\_\_\_\_
10. Core professional area of work: \_\_\_\_\_
11. Membership/enrollment: \_\_\_\_\_
12. Assigned tasks in this firm: \_\_\_\_\_
13. Please name similar assignments undertaken by the individual:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

14. Specific role of the individual in this activity:

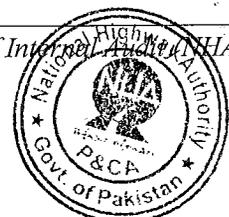
15. Key Qualifications:  
 [Provide list of degrees earned with name of institutions and years]

Educational Qualifications			
Degree/Diploma/Certificate	Year	Institution	Specialty

16. Relevant Experience:  
 [Provide outline of relevant experience]

Please provide information on additional experience in In Audits of Public Sector entities and entities under SOE Act			
Position	Employer	Duration	
		From	To

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 Assistant Director (Audit)  
 National Highway Authority  
 Islamabad



**“RELEVANT  
EXPERIENCE”**

Sr. #	Required Information	Response (Please provide exact information with case title, location/s and duration)
1.	Company Name	
2.	Assignment Title	
3.	Audit duration in months (specifically mentioned the year)	
4.	Location/s in Pakistan	
5.	Client satisfaction certificate & engagement letter.	

Note: If the same assignment continues for more than one accounting period/ circle, it will be considered single assignment. The client satisfaction certificate and engagement letter copy must indicate nature of service and year of service. If different nature of services is rendered to one client, then nature of services must be identifiable. Non-Provision of specified client satisfaction certificate and engagement letter copy will render it unacceptable.

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National Highway Authority  
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**FINANCIAL PROPOSAL**

The fee will be paid on monthly basis as per services outlined in the TORs. The firm/ Co's will quote fee (inclusive of all direct and indirect taxes separately) mentioning the indirect taxes and Provincial/ICT service taxes with the bid price. The financial quotation must be submitted in the following format:

**FINANCIAL PROPOSAL**

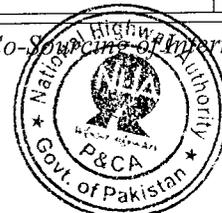
(Retainership Fee) Format

- A. Monthly Services**  
(Recurring) Staff Required  
& Professional Fee To be  
quoted as given below

Sr. No.	Description of Staff		Amount per Month (Rupees)
1.	<b>Team Leader – (01 No.)</b> Qualified Chartered Accountant (With 10 years of post-qualification experience in Internal Audit Functions of Public Sector Entities)	a	
2.	<b>Audit Manager - (05 No.)</b> CA, ACCA, ACMA Minimum 05 years of post-qualification experience in Internal Audit Functions of Public Sector Entities. Note: One manager for each Zones of NHA (there are four zones, North (Peshawar, Central (Lahore), South (Karachi) and West (Quetta) and one manager will be deputed at NHA-HQ.	b	
3.	<b>Team – (20 No.)</b> (ACCA / MBA /M.com / CA Finalist) Five years' post Qualification experience. Note: One team member for each regional offices of NHA (there are fifteen regional offices (Kalar Kahar, Burhan (HRTC), Peshawar, Abbottabad, Gilgit, Muzaffarabad, Lahore, Multan, Faisalabad, Karachi, Sukkur, Queeta, Gawadar, Khuzdar) and five team members at NHA-HQ. Remaining staff to be deputed in NHA-HQ.	C	
4.	<b>Support Staff (02)</b> Naib Qasib – 01 Computer Operator – 01	D	
	<b>Total Gross Fee</b>	E = a+b+c	
	Sales Tax on Services (as applicable)	F	
	Out of Pocket Expenses (Maximum 25% of the total gross fee)	G	
	<b>Grand Total Fee</b>	H= E+F+G	

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Consultancy Services for Hiring of Chartered Accountant Firm - Co-Supervising of Internal Audit (NHA)



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Note 01: The availability of the staff, as quoted above, to be ensured all the time in NHA on disposal of the Authority during the currency of the contract otherwise it would be considered breach of contract and NHA may impose penalty (deduction of salary cost of the said employee) on the Consulting firm beside terminating the contract without giving notice.

Note 02: The out-of-pocket expenses will be considered maximum 25% of the professional fees on actual basis to be reimbursed against the boarding/lodging and travelling of staff to regional offices. No other claims for reimbursement will be processed in excess of 25% of the professional fee.

Note 03: NHA will provide suitable sitting space, to the team deputed by the Consultant. However, laptops and others equipment and travelling/ boarding/ lodging all over Pakistan to be arranged by the consultancy firm by itself.

### Summary of Costs

Sr. No.	Description	No of Months	Rate per Month	Total
1.	Total Gross Fee	24		
2.	Reimbursable / Out of Pocket Expenses	-	-	
3.	Sub Total (1+2):	-	-	
4.	Sales Tax (as applicable) on item @ S.No.1 above, which shall be kept as Provisional Sum in the Contract Agreement	-	-	
5.	<b>Grand Total:</b>	-	-	

Notes:

1. Fill in the monthly fee and direct reimbursable cost in the relevant spaces above.
2. The amount quoted against Sub Total in Sr. No.3 in above table is the competitive cost and it will be used to calculate the Financial Score.
3. The grand total is inclusive of all the applicable taxes. All these taxes (except the Sales Tax) are required to be built in the quoted rates and not be mentioned separately.

Any Omission or arithmetical error made by the Consultant in entering the amount against item 4 above shall also be rectified during evaluation of the Financial Proposal.

Consultancy Services for Hiring of Chartered Accountant Firm - Co-Sourcing of Internal Audit (NHA) 25

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Assistant Director (Audit)  
National Highway Authority  
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Appendix - A

Scope of Services and Deliverables

INTRODUCTION

A- TERMS OF REFERENCE (TORS) FOR CO-SOURCED INTERNAL AUDIT OF TOLL REVENUE

SCOPE OF WORK

The internal audit engagement shall cover toll revenue streams from:

- NHA-owned toll plazas, and
- BOT/Concession-operated toll plazas under concession agreements.

**Audit Dimensions:**

- **Agreement Compliance:** Verification of contractual obligations including operation charges, cut-off dates, revenue share percentages, and remittance timelines.
- **SOP Adherence:** Compliance with agreement between NHA & Toll Operators for toll collection, and deposit timelines.
- **Banking Compliance:** Ensuring collection or monthly guaranteed installments deposits are made into designated bank accounts within prescribed timelines.
- review of time lag between instrument issuance by operators and deposit by NHA staff and cleared in bank accounts.
- **Reconciliations:** Plaza-wise and operator/concessionaire-wise reconciliation of collections booked in GL, Bank receipts, and Collection as per agreement or Collection data / sheets.
- **Data Integrity:** Validation of toll collection data across bank statements, and NHA accounting records

**Audit Model:** Co-sourced approach involving NHA Internal Audit and an external audit firm.

**RACI Matrix:**

- **Internal Audit:** Owns audit plan and final opinion.
- **External Firm:** Executes fieldwork, analytics, and special reviews.
- **Operations/Finance/Concessionaires:** Provide data, responses, and support.

DELIVERABLES

1) MONTHLY DELIVERABLES

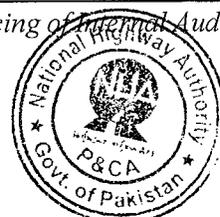
1.1 Monthly Toll Revenue Assurance Review

**Objective:** Detect revenue leakages and non-compliance promptly.

**Contents:**

- **Coverage:** List of NHA-owned plazas and BOT concessions.
- **Key Metrics Dashboard** - plaza/contractor-wise
- **Collections (system)** → Deposits (bank) → GL postings; variance analysis.
- **Exceptions Register:** late deposits, non-designated bank usage, missing approvals, unsupported reversals.

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Assistant Director (Audit)  
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## Request for Proposal

## CO-SOURCING OF INTERNAL AUDIT FUNCTION

### Testing Basis:

- Agreement compliance: Revenue share and remittance timelines.
- Bank deposits: Verification of deposits into designated accounts, bank slip, and statement matching.
- Reconciliations: Plaza-wise and contractor/concessionaire-wise.

### Outputs:

- Monthly Review Report with scorecards per plaza/concession.
- Management Action Plan (MAP) with due dates ( $\leq 30$  days for high-risk issues).

### 1.2 Monthly Designated Account & EscROW Compliance Memo

- Confirmation of exclusive use of designated accounts.
- BOT agreements compliance (Investment, debt service, revenue share).
- Aging of unreconciled items ( $>30$ ,  $>60$  days) with root cause and remediation.

### 1.3 Monthly Reconciliation Pack

- Plaza-wise reconciliation: Plaza  $\rightarrow$  Bank  $\rightarrow$  GL.
- BOT projects Concessionaire reconciliation: Revenue as per Contract  $\rightarrow$  NHA share transfer  $\rightarrow$  GL.
- Validation of collections under collection-based contracts & BOT Concession agreement.

## 2) QUARTERLY DELIVERABLES

### 2.1 Quarterly Compliance Review Report

- Agreement compliance for all plazas/concessions.
- SOP compliance: Cash handling at interim plazas, deposit timeliness.
- Trend charts: Collections vs deposits (plaza and operator-wise).

### Outputs:

Quarterly IA Report with graded findings, root causes, financial impact, and MAP progress.

### 2.2 Quarterly BOT Revenue-Share Validation

- Recompute revenue share as per contract; verify remittances and timing.

## 3) HALF-YEARLY DELIVERABLES

- Consolidated Compliance Index (agreement + SOP) by corridor/operator.
- Effective testing and verification of closed issues.
- Loss/leakage estimation and benchmarking across plazas/concessions.

## 4) YEARLY DELIVERABLES

- Annual Internal Audit Opinion on Toll Revenue Integrity.
- Annual Risk Assessment & Audit Plan for next year.
- Policy & Agreement Recommendations: Tariff indexation controls, SLA penalty regimes, automation priorities.

### Standard Workpapers & Templates

- Agreement Compliance Checklist (NHA-owned and BOT).

## Request for Proposal

## CO-SOURCING OF INTERNAL AUDIT FUNCTION

- SOP Control Test Scripts.
- Plaza-wise and Contractor-wise Reconciliation Templates.
- Designated Account Deposit Register.
- Monthly/Quarterly Dashboard Layouts.

### 6) KPIs Embedded in All Reports

- Collection-to-Deposit Integrity (variance %).
- Deposit Timeliness (% within Service Level Agreement).
- BOT agreements Compliance.
- Reconciliation Health (open items and aging).

### 7) Party-Wise Receivables Report (As of 30-Jun)

**Objective:** Detailed receivables by party with aging and reconciliation status.

**Columns:**

- Party Name, Project/Plaza, Agreement Type, Contract Period, Collection Amount, Collections Received, Adjustments, Net Receivable, Aging, Reconciliation Status, Variance Reason, Security Held, Management Action & Due Date.

## B. TERMS OF REFERENCE (TORS) FOR CO-SOURCED INTERNAL AUDIT OF POLICE FINE COLLECTIONS

### Scope & Governance

The internal audit engagement shall cover **Police Fine Collections** across all NH&MP beats on NHA Motorways & Highways, including:

- **Beat-wise collection of traffic fines by NH&MP officials.**
- **Deposits into beat-wise designated bank accounts.**
- **Transfers by bank branches to NHA Head Office accounts within**

### agreed timelines. Audit Dimensions:

- **Agreement Compliance:** Verification of NH&MP/NHA protocols for fine collection, deposit deadlines, and transfer timelines.
- **SOP Adherence:** Compliance with NH&MP and NHA SOPs for issuance of challans, collection, and deposit procedures.
- **Banking Compliance:** Ensuring deposits are made by the fine collectors into designated beat-wise accounts within time limits mentioned in contracts; review of time lag between fine collection and bank deposits.
- **Reconciliations:** Beat-wise reconciliation of collection sheets (signed by NH&MP official, fine collector, and NHA staff) against bank statements and NHA GL postings.
- **Data Integrity:** Validation of fine collection data across NH&MP collection sheets, police fine bank accounts statements, and NHA GL accounting system.

**Deliverable Model:** Co-sourced approach involving NHA Internal Audit and an external audit firm.

### RACI Matrix:

**Internal Audit:** Owns audit plan and final opinion.

**External Firm:** Executes fieldwork, analytics, and special reviews.

## Request for Proposal

## CO-SOURCING OF INTERNAL AUDIT FUNCTION

- **NH&MP/NHA Revenue/ NHA Finance:** Provide data, responses, and support.

### 1) Monthly Deliverables

#### 1.1 Monthly Police Fine Collection Assurance Review

**of all beats Objective:** Detect revenue leakages and non-compliance promptly.

##### Contents:

- Coverage: List of beats reviewed.
- **Key Metrics Dashboard** (beat-wise):
  - Fines collected → Deposits (bank) → Transfers to NHA → GL postings, variance analysis.
- **Exceptions Register:** Late deposits, non-designated account usage, missing signatures, unsupported reversals.

##### Testing Basis:

- Agreement compliance: Deposit and transfer timelines.
- Bank deposits: Verification of deposits into designated accounts within as per agreement; collection sheets / bank slips and bank statements matching.
- Reconciliations: Beat-wise reconciliation of collection sheets vs bank statements vs GL.

##### Outputs:

- Monthly Review Report with beat-wise scorecards.
- Management Action Plan (MAP) with due dates ( $\leq 30$  days for high-risk issues).

#### 1.2 Monthly Designated Account Compliance Memo

- Confirmation of exclusive use of designated beat-wise accounts.
- Aging of unreconciled items ( $>30$ ,  $>60$  days) with root cause and remediation.

#### 1.3 Monthly Reconciliation Pack

- Beat-wise reconciliation: Collection sheets → Bank → NHA Head Office → GL.
- Validation of transfers within agreed timelines.

### 2) Quarterly Deliverables

#### 2.1 Quarterly Compliance Review

- SOP compliance: Challan issuance, collection, deposit timeliness.
- Trend charts: Collections vs deposits vs transfers (beat-wise).

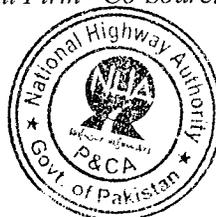
##### Outputs:

Quarterly IA Report with graded findings, root causes, financial impact, and Management Action Plan progress

### 3) Half-Yearly Deliverables

- Consolidated Compliance Index (agreement + SOP) by beat.
- Effectiveness testing and verification of closed issues.
- Loss/leakage estimation and benchmarking across beats.

  
**ZUBAIRUDDIN CHANNA**  
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Islamabad



**4) Yearly Deliverables**

- Annual Internal Audit Opinion on Police Fine Collection Integrity.
- Annual Risk Assessment & Audit Plan for next year.
- Policy & SOP Recommendations: Deposit timelines, penalty regimes, automation priorities.

**5) Standard Workpapers & Templates**

- SOP Compliance Checklist (NH&MP/NHA).
- Beat-wise Reconciliation Template.
- Designated Account Deposit Register.
- Exception & Remediation Tracker
- Monthly/Quarterly Dashboard Layouts.

**6) KPIs Embedded in All Reports**

- Collection-to-Deposit Integrity (variance %).
- Deposit Timeliness (% within SLA).
- Reconciliation Health (open items and aging).
- Beat-wise compliance score.

**7) Party-Wise Receivables Report (As of 30-June)**

**Objective:** detailed receivables by beat with aging and reconciliation status.

**Columns:**

- Beat Name, Corridor, Collection Period, Fine Amount, Collections Received, Adjustments, Net Receivable, Aging, Reconciliation Status, Variance Reason, Security Held, Management Action & Due Date.

**C. TERMS OF REFERENCE (TORs) FOR CO-SOURCED INTERNAL AUDIT OF WEIGH FINE COLLECTIONS**

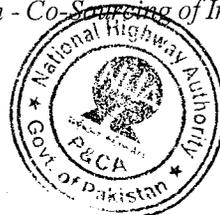
**Scope & Governance**

The internal audit engagement shall cover **Weigh Fine Collections** across all NHA Motorways & Highways, including:

- Party-wise collection of overweight fines by weigh station operators.
- Deposits into designated bank accounts by weighing fine collectors/NHA staff.

**Audit Dimensions:**

- **Agreement Compliance:** Verification of operator contracts for weigh fine collection, deposit deadlines, transfer timelines, and payment of operational charges.
- **SOP Adherence:** Compliance with NHA SOPs for weigh station operations, fine issuance, collection, and deposit procedures.
- **Banking Compliance:** Ensuring deposits are made into designated bank accounts within agreements; review of time lag between fine collection and bank deposit.
- **Reconciliations:** Party-wise reconciliation of weigh fine collection sheets (signed by weigh station operator and NHA staff) against bank statements and NHA GL postings.



## Request for Proposal

## CO-SOURCING OF INTERNAL AUDIT FUNCTION

- **Data Integrity:** Validation of weigh fine collection data across operator logs, bank statements, and NHA accounting system.

**Audit Model:** Co-sourced approach involving NHA Internal Audit and an external audit firm.

### RACI Matrix:

- **Internal Audit:** Owns audit plan and final opinion.
- **External Firm:** Executes fieldwork, analytics, and special reviews.
- **NHA Revenue/NHA Finance:** Provide data, responses, and support.

### QUARTERLY DELIVERABLES

#### Quarterly Compliance Review

- SOP compliance: Fine issuance, collection, deposit timeliness.
- Trend charts: Collections vs deposits vs transfers (party-wise).

#### Outputs:

Quarterly IA Report with graded findings, root causes, financial impact, and Management Action Plan progress.

### HALF-YEARLY DELIVERABLES

- **Consolidated Compliance Index** (agreement + SOP) by weigh station operator.
- **Effectiveness testing** and verification of closed issues.
- **Loss/leakage estimation** and benchmarking across weigh stations.

### YEARLY DELIVERABLES

- **Annual Internal Audit Opinion** on Weigh Fine Collection Integrity.
- **Annual Risk Assessment & Audit Plan** for next year.
- **Policy & SOP Recommendations:** Deposit timelines, penalty regimes, automation priorities.

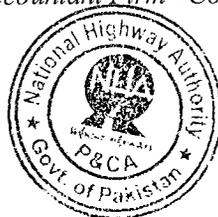
### Standard Working papers & Templates

- SOP Compliance Checklist (NHA & Weigh Station Operations).
- Party-wise Reconciliation Template.
- Designated Account Deposit Register.
- Exception & Remediation Tracker.
- Quarterly Dashboard Layouts.

### KPIs Embedded in All Reports

- Collection-to-Deposit Integrity (variance %).
- Deposit Timeliness (% within contracts).
- Reconciliation Health (open items and aging).
- Party-wise compliance score.

  
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Assistant Director (Audit)  
National Highway Authority  
Islamabad



## Request for Proposal

## CO-SOURCING OF INTERNAL AUDIT FUNCTION

### Party-Wise Receivables Report (As of 30-June)

**Objective:** Detailed receivables by operator with aging and reconciliation status.

#### Columns:

- Operator Name, Corridor, Collection Period, Fine Amount, Collections Received, Adjustments, Net Receivable, Aging, Reconciliation Status, Variance Reason, Security Held, Management Action & Due Date.

### D. TERMS OF REFERENCE (TORs) FOR CO-SOURCED INTERNAL AUDIT OF RIGHT OF WAY (ROW) INCOME

#### Scope & Governance

The internal audit engagement shall cover **Right of Way (ROW) Income** across all NHA Motorways & Highways, including:

- **Party-wise collection of ROW income from telecom operators, utility companies, and other entities using NHA's right of way.**
- **Deposits into designated bank accounts by NHA staff as**

#### per SOPs. Audit Dimensions:

- **Agreement Compliance:** Verification of ROW agreements for rental charges, deposit deadlines.
- **SOP Adherence:** Compliance with NHA SOPs for ROW billing, invoicing, collection, and deposit procedures.
- **Banking Compliance:** Ensuring deposits are made into designated accounts within contracts; review of time lag between invoice issuance and bank deposit.
- **Reconciliations:** Party-wise reconciliation of ROW invoices and receipts in bank statements and NHA GL postings.
- **Data Integrity:** Validation of ROW income data across agreements, billing records, bank statements, and NHA accounting system.

**Audit Model:** Co-sourced approach involving NHA Internal Audit and an external audit firm.

#### RACI Matrix:

- **Internal Audit:** Owns audit plan and final opinion.
- **External Firm:** Executes fieldwork, analytics, and special reviews.
- **NHA Revenue/NHA Finance:** Provide data, responses, and support.

#### Quarterly Deliverables

- **Quarterly Compliance Review:**
  - SOP compliance: Billing, invoicing, deposit timeliness.
  - Trend charts: Billed vs deposited (party-wise).
- **Outputs:** Quarterly IA Report with graded findings, root causes, financial impact, and MAP progress.

#### Half-Yearly Deliverables

- **Consolidated Compliance Index** (agreement + SOP) by party/operator.
- **Effectiveness testing** and verification of closed issues.

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## Request for Proposal

## CO-SOURCING OF INTERNAL AUDIT FUNCTION

- **Loss/leakage estimation** and benchmarking across ROW income streams.

## Yearly Deliverables

- **Annual Internal Audit Opinion** on ROW Income Integrity.
- **Annual Risk Assessment & Audit Plan** for next year.
- **Policy & SOP Recommendations:** Deposit timelines, penalty regimes, automation priorities.

## Standard Workpapers & Templates

- Agreement Compliance Checklist (ROW agreements).
- SOP Control Test Scripts.
- Party-wise Reconciliation Template.
- Designated Account Deposit Register.
- Exception & Remediation Tracker.
- Quarterly Dashboard Layouts.

## KPIs Embedded in All Reports

- Invoicing-to-Deposit Integrity (variance %).
- Deposit Timeliness (% within SLA).
- Reconciliation Health (open items and aging).
- Party-wise compliance score.

## Party-Wise Receivables Report (As of 30-June)

**Objective:** Detailed receivables by party with aging and reconciliation status.

### Columns:

- Party Name, Corridor, Agreement Type, Billing Period, Billed Amount, Collections Received, Adjustments, Net Receivable, Aging, Reconciliation Status, Variance Reason, Security Held, Management Action & Due Date.

## Additional Requirement

- **List of Parties Not Depositing ROW Charges Since Long:**
  - Include parties with overdue payments beyond agreed timelines (e.g., >90 days, >180 days).

  
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- Provide details of outstanding amounts, aging, and escalation status.
- Highlight high-risk parties for legal or recovery action.

#### E. TERMS OF REFERENCE (TORs) FOR CO-SOURCED INTERNAL AUDIT OF CONSTRUCTION PROJECT PAYMENTS

##### Scope & Governance

The internal audit engagement shall cover construction projects executed under NHA, including:

- Motorways, Highways, Roads, Bridges, Buildings & BOT/ PPP projects.
- Normal payments to contractors and consultants.
- Escalation payments, variation orders, and extensions of time.
- Payments funded by donor agencies processed through withdrawal applications.
- Compliance with NHA Codes, Financial Manual, and all applicable rules for payments.
- Validation of securities and guarantees (Performance Bonds, Advance Guarantees, Retention Money) for contractors and consultants to ensure they are valid, cover required timelines, and financial obligations.

##### Audit Dimensions

- **Agreement Compliance:**
  - Verify contract terms signed between NHA and contractors/consultants.
  - Check validity of escalation payments, variation orders, and extensions of time as per contract clauses and FIDIC provisions.
- **SOP & Financial Manual Adherence:**
  - Ensure IPCs (Interim Payment Certificates) and invoices are prepared and processed according to NHA Financial Manual and SOPs.
- **Donor Agency Compliance:**
  - Confirm payments made through withdrawal applications comply with donor-specific procedures and documentation requirements.
- **Securities & Guarantees:**
  - Validate that performance guarantees, advance payment guarantees, and retention securities are valid, enforceable, and cover the required timeline and financial exposure.

##### Banking & Payment Compliance:

- Confirm payments are made through designated channels and within approved timelines.

##### Reconciliations:

- Project-wise reconciliation of IPCs, invoices, and payments against GL postings.

##### Data Integrity:

- Validate project payment data across IPCs, invoices, bank statements, and accounting system.

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**Request for Proposal  
Deliverables by**

**CO-SOURCING OF INTERNAL AUDIT FUNCTION**

**Frequency Monthly**

- **Payment Compliance Review:**
  - Review that the IPCs and invoices processed during the month are in accordance with the rules and procedures designed in NHA Code, Financial Manual and SOPs for payments.
  - Check approvals, supporting documentation, and compliance with NHA Code, Financial Manual and donor agencies procedures for withdrawals applications.
  - Confirm securities and guarantees are updated and valid for processed payments.
- **Exception Register:**
  - Highlight irregularities in escalation, variation orders, extensions of time, donor-funded payment compliance, or expired guarantees.

**Quarterly Reports.**

- **Contract Compliance Review:**
  - Validate adherence to contract terms and FIDIC rules for variation orders and time extensions **in construction contracts.**
- **Donor Payment Review:**
  - Confirm withdrawal applications and supporting documents meet donor requirements.
- **Guarantee Compliance:**
  - Review validity of securities and guarantees for all active projects.
- **Trend Analysis:**
  - Payments vs approved budgets; escalation and

variation trends. **Half-Yearly reports**

- **Consolidated Compliance Index:**
  - Agreement + SOP + donor compliance + guarantee compliance by project.
- **Effectiveness Testing:**
  - Review corrective actions on prior findings.
- **Loss/Leakage Estimation:**
  - Quantify potential financial impact of non-compliance.

**Yearly Reports**

- **Annual Internal Audit Opinion:**
  - Overall assurance on payment integrity and compliance.
- **Risk Assessment & Audit Plan:**
  - Identify high-risk projects for next year.

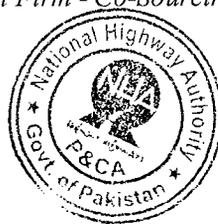
**Policy Recommendations:**

- Improve controls on escalation, variation approvals, IPC processing, donor compliance, and guarantee monitoring.

**PSDP Compliance**

- Confirm that Construction works executed and paid for are aligned with the approved Public sector development program (PSDP) budgeted allocations.

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## Request for Proposal

## CO-SOURCING OF INTERNAL AUDIT FUNCTION

### Standard Workpapers & Templates

- Contract Compliance Checklist
- IPC & Invoice Review Template.
- Variation Order & Escalation Validation Sheet.
- Donor Withdrawal Application Compliance Checklist.
- Guarantee & Security Validation Register (with expiry tracking).
  
- Project-wise Payment Reconciliation Template.
- Exception & Remediation Tracker.
- Dashboard Layouts for Quarterly & Yearly Reports.

### KPIs Embedded in Reports

- % IPCs processed within Contract / agreement.
- % variation orders approved as per contract.
- Escalation payment compliance ratio.
- % donor-funded payments processed in full compliance.
- % guarantees valid and covers required timelines.
- Reconciliation health (open items and aging).

## F. TERMS OF REFERENCE (TORs) FOR CO-SOURCED INTERNAL AUDIT OF ROAD MAINTENANCE PROJECT PAYMENTS

### Scope & Governance

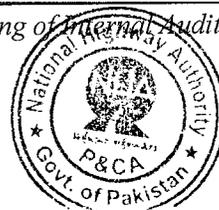
The internal audit engagement shall cover **all categories of road maintenance projects under NHA**, including

- Routine Maintenance (including KKH & S-1 routine maintenance grant)
- Periodic Maintenance / Functional Overlay
- Highway Safety Works
- Global Allocation Programs (routine, corridor management, emergency, special maintenance)
- Afforestation along National Highways
- Hill Slope Stability & Road Protection Works
- Geometric Improvements
- Bridge / Culvert Structural Maintenance
- Toll Plaza & Weigh Station Maintenance
- Preventive Maintenance
- Any other expense related to Road Maintenance.

### Financial Coverage:

- Normal Road maintenance payments to contractors and consultants
- Escalation payments, variation orders (VOs), and extensions of time (EoT)
- Validation of securities and guarantees (Performance Bonds, Advance Guarantees, Retention

  
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## Request for Proposal

## CO-SOURCING OF INTERNAL AUDIT FUNCTION

Money) for contractors and consultants to ensure validity, coverage of timelines, and financial obligations.

### Audit Dimensions

- **Annual Maintenance Plan (AMP):**
  - All road maintenance activities must be carried out as per the approved Annual Maintenance Plan (AMP).
  - Audit reviews will confirm compliance with AMP allocations and priorities.
  
- **Agreement Compliance**
  - Verify contract terms signed between NHA and contractors/consultants.
  - Check validity of escalation payments, variation orders, and extensions of time as per contract clauses and Road Maintenance Account SOPs
  
- **SOP & Financial Manual Adherence**
  - Ensure IPCs (Interim Payment Certificates) and invoices are prepared and processed according to Contracts, NHA Financial Manual and Road Maintenance Account SOPs
  
- **Securities & Guarantees**
  - Validate that performance guarantees, advance payment guarantees, and retention securities are valid, enforceable, and cover required timelines and financial exposure.
  
- **Banking & Payment Compliance**
  - Confirm payments are made through designated channels and within approved timelines.
  
- **Reconciliations**
  - Maintenance project-wise reconciliation of IPCs, invoices, and payments against GL postings
  
- **Data Integrity**
  - Validate maintenance project payment data across IPCs, invoices, bank statements, and accounting system.
  
- **AMP Compliance**
  - Confirm that maintenance works executed and paid for are aligned with the approved Annual Maintenance Plan (AMP) and budget allocations.

### Deliverables by

### Frequency Monthly

### Reports

#### Payment Compliance Review

- Review of IPCs and invoices processed during the month for compliance with NHA Codes, Financial Manual, Road Maintenance Account SOPs, and AMP allocations.
- Confirm securities and guarantees are updated and valid for processed payments.

#### Exception Register

- Highlight irregularities in escalation, variation orders, extensions of time, expired guarantees, or AMP deviations.

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**Quarterly Reports**

- **Contract Compliance Review**
  - Validate adherence to contract terms and Road Maintenance Account SOPs for variations and time extensions.
- **Guarantee Compliance Review**
  - Review validity of securities and guarantees for all active maintenance projects.
- **Trend Analysis**
  - Payments vs approved AMP budgets; escalation and variation trends
- **AMP Compliance Check**
  - Confirm executed works match AMP scope and financial allocations.

**Half-Yearly Report**

- **Consolidated Compliance Index**
  - Agreement + SOP + guarantee compliance + AMP compliance by maintenance project
- **Effectiveness Testing**
  - Review corrective actions on prior findings.
- **Loss/Leakage Estimation**
  - Quantify potential financial impact of non-compliance.
- **AMP Performance Review**
  - Assess progress against AMP targets and timelines.

**Yearly Report**

- **Annual Internal Audit Opinion**
  - Overall assurance on payment integrity, AMP compliance, and governance
- **Risk Assessment & Audit Plan**
  - Identify high-risk maintenance projects for next year.
- **Policy Recommendations**
  - Improve controls on escalation, variation approvals, IPC processing, guarantee monitoring, and AMP execution.

**Standard Workpapers & Templates**

- Maintenance Contract Compliance Checklist
- IPC & Invoice Review Template
- Variation Order & Escalation Validation Sheet
- Guarantee & Security Validation Register with expiry tracking.
- AMP Compliance Checklist
- Maintenance Project-wise Payment Reconciliation Template

  
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## Request for Proposal

## CO-SOURCING OF INTERNAL AUDIT FUNCTION

- Exception & Remediation Tracker
- Dashboard Layouts for Monthly, Quarterly, Half-Yearly & Yearly Reports

### KPIs Embedded in Reports

- % IPCs processed within Contract clauses
- % variation orders approved as per SOPs
- Escalation payment compliance ratio
- % guarantees valid and covering required timelines
- AMP compliance ratio (executed vs planned)
- Reconciliation health (open items and aging)

## G. GENERAL & ADMIN EXPENSES AND ADVANCES MADE TO EMPLOYEES

### Scope & Governance

The internal audit engagement shall review payments and advances made to employees under General & Administrative (G&A) expenses, ensuring compliance with:

- NHA Code, NHA Financial Manual, Admin Manual, and policies approved by NHA Executive Board & Highway Council.
- Approved Annual establishment expenses budgeted allocations where applicable.

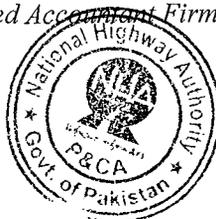
### Coverage Includes:

- **General & Admin Expense Heads** includes Salaries, allowances and benefits, Employees' retirement benefits, Repairs and maintenance, Petrol, oil and lubricants, Rent, rates and taxes, Communication, Power, fuel and other utilities, Newspapers/ periodicals, printing and stationery, Entertainment, Legal and professional, Advertisement and publicity, Training and education, Miscellaneous expenses & any other expenses incurred in this category.
- **Employee Advances:**
  - House Building Advance, Car Advance, Motorcycle Advance.
- **Recovery of Advances:**
  - Principal installments and interest recovery as per terms and conditions.
  - Compliance with SOPs for advances (eligibility criteria, minimum service requirements, approval hierarchy).
- **Verification:**
  - Advances granted only to eligible employees per policy.
  - Recovery schedules adhered to and properly recorded in payroll/GL.

### Audit Dimensions

- **Policy & Agreement Compliance:**
  - Verify advances and payments against approved policies and limits.
  - Confirm approvals as per Delegation of Authority (DoA).
- **SOP Adherence:**

  
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## Request for Proposal

## CO-SOURCING OF INTERNAL AUDIT FUNCTION

- Ensure IPCs, invoices, and advance sanction letters comply with NHA Financial Manual and Admin Manual.
- **Recovery Compliance:**
  - Validate recovery of principal and interest installments as per agreed schedule.
  - Check for overdue or default cases and escalation actions.
- **Annual Budget Alignment:**
  - Confirm G&A expenses charged are aligned with approved budgeted allocations.
- **Banking & Payment Compliance:**
  - Confirm payments and recoveries through designated channels.
- **Reconciliations:**
  - Employee-wise reconciliation of advances, recoveries, and outstanding balances.
- **Data Integrity:**
  - Validate payroll, HRMIS, and GL consistency for advances and recoveries.

## Deliverables by

### Frequency Quarterly

### Reports

- **Compliance Review:**
  - Employee payments and advances tested for policy adherence, eligibility, and approval hierarchy.
  - Recovery status of advances (principal + interest) vs schedule.
- **Exception Register:**
  - Over-limit payments, overdue recoveries, unauthorized advances.
- **Trend Analysis:**
  - Advances granted vs recovered, outstanding balances by category.

### Half-Yearly Reports

- **Consolidated Compliance Index:**
  - Policy + SOP + recovery compliance per expense head and advance type.
- **Effectiveness Testing:**
  - Verify closure of prior exceptions.
- **Exposure Analysis:**
  - Quantify overdue advances and financial risk.

### Yearly Reports

#### Annual Internal Audit Opinion:

- Assurance on compliance with NHA Code, Financial Manual, Admin Manual, and approved policies.

#### Risk Assessment & Audit Plan:

- Identify high-risk areas for next year.

#### Policy Recommendations:

- Improve advanced sanctioning, recovery monitoring, and automation.

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Request for Proposal  
Standard Workpapers & Templates

CO-SOURCING OF INTERNAL AUDIT FUNCTION

- **Advance Sanction Checklist** (eligibility, approvals, limits).
- **Recovery Schedule Tracker** (installments, interest, overdue flags).
- **Establishment budget Compliance Sheet.**
- **Exception & Remediation Tracker.**
- **Dashboard Layouts** for Quarterly, Half-Yearly, Yearly reporting.

**KPIs Embedded in Reports**

- % advances granted to eligible employees only.
- % recovery compliance (instalments paid on time).
- % overdue advances flagged and escalated.
- % payments within approved limits and policies.

**EXPECTED DELIVERABLES AND TIMELINES**

Expected deliverables with timelines are as follows:

The reports / deliverables as described in scope / deliverables

- Monthly reports – (15 of each Month)
- Quarterly Reports (After 20 days of each Quarter end)
- Half yearly reports (After 25 days of each half early ended)
- Yearly reports (After 30 days of year-end)

**EXECUTION OF INTERNAL AUDIT;**

**Recurring Internal Audit.**

- all their work will be executed through the dedicated team of the Firm
- All reports will be put up to GM (Audit);
- Mechanisms should be in place to ensure that working papers are reviewed at the appropriate level.
- Proper record of work performed.
- Reporting (draft internal audit report and final internal audit report);
- Follow up of previous findings on internal and external audits.

**4.7 Quality Assurance.**

- Internal Audit Team of the Firm shall ensure that all works conforms to the Internal Auditing Standards and in accordance with NHA Code, Manuals, Internal audit SOPs etc.

**INTERNAL AUDITING STANDARDS OF PRACTICE**

Internal Auditor will conduct their internal audit work according to internal audit manual and Audit Plan of NHA

- 4.9 Internal Auditor will conduct their internal audit work in conformance with the International Profession Practices

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**Request for Proposal**

**CO-SOURCING OF INTERNAL AUDIT FUNCTION**

**Appendix B**

**(Draft**

**Contract)**

**(Contract agreement to be finalized before signing of contract agreement)**

**COPY OF MODEL AGREEMENT**

**(To be finalized during Negotiations)**

  
**ZUBAIRUDDIN CHANNA**  
Assistant Director (Audit)  
National Highway Authority  
Islamabad



Contract for Co-Sourcing of Internal Audit of  
NHA (Lump Sum)

Between

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(NATIONAL HIGHWAY AUTHORITY)

And

(NAME OF THE  
AUDITORS) FOR

SCOPE OF WORK/TERMS OF REFERENCE

HIRING OF CHARTERED ACCOUNTANT FIRM FOR CO-SOURCING OF  
INTERNAL AUDIT OF NATIONAL HIGHWAY AUTHORITY (NHA)”

---

Month and Year

  
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Assistant Director (Audit)  
National Highway Authority  
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- 1.6 Authorized Representatives
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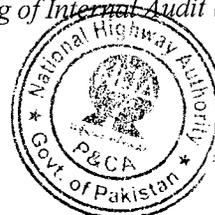
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Assistant Director (Audit)  
National Highway Authority  
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- Appendix C-Key Personnel and Sub Consultants

  
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Assistant Director (Audit)  
National Highway Authority  
Islamabad



**Request for Proposal**

**CO-SOURCING OF INTERNAL AUDIT FUNCTION**

Appendix D-Breakdown of Contract Price in Foreign  
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Appendix F-Services and Facilities to be provided by  
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**V. ALTERNATE TITLE PAGE IN CASE OF JV ALTERNATE FORM OF CONTRACT IN  
CASE OF JV**

  
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FORM OF CONTRACT

[Notes:

1. Use this Form of Contract when the Auditors perform Services as Sole Auditors
2. In case the Auditors perform Services as a Member of the joint venture, use the form included at the end.
3. All notes should be deleted in the final text.]

This CONTRACT (hereinafter called the "Contract") is made on the \_\_\_ day of \_\_\_ month of (year), between, on the one hand \_\_\_\_\_ (Hereinafter called the "Client" which expression shall include the successors, legal representatives and permitted assigns) and, on the other hand, - \_\_\_\_\_ (hereinafter called the "Auditors" which expression shall include the successors, legal representatives and permitted assigns).

WHEREAS

- (a) the Client has requested the Auditors to provide certain Auditor services as defined in the General Conditions of Contract attached to this Contract (hereinafter called the "Services"; and
- (b) the Auditors, having represented to the Client that they have the required professional skills, and personnel and technical resources, have agreed to provide the Services on the terms and conditions set forth in this Contract.

NOW THEREFORE the Parties hereby agree as follows:

1. The following documents attached hereto shall be deemed to form an integral part of this Contract:
  - (a) the General Conditions of Contract.
  - (b) the Special Conditions of Contract.
  - (c) the following Appendices:

[Note: If any of these Appendices are not used, the words "Not Used" should be inserted below/next to the title of the Appendix and on the sheet attached hereto carrying the title of that Appendix.]

Appendix A: Description of the Services  
Appendix B: Reporting Requirements  
Appendix C: Key Personnel and Sub Auditors  
Appendix D: Breakdown of Contract Price in Foreign Currency  
Appendix E: Breakdown of Contract Price in Local Currency  
Appendix F: Services & Facilities to be provided by the Client.  
Appendix G: Integrity Pact (for Services above Rs.10 million)

  
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2. The mutual rights and obligations of the Client and the Auditors shall be as set forth in the Contract, in particular:

- (a) the Auditors shall carry out the Services in accordance with the



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provisions of the Contract; and

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(b) the Client shall make payments to the Auditors in accordance with the provisions of the Contract.

IN WITNESS WHEREOF, the Parties hereto have caused this Contract to be signed in their respective names in two identical counterparts, each of which shall be deemed as the original, as of the day, month and year first above written.

For and on behalf of

---

**Witness**

**(CLIENT)**

Signatures: \_\_\_\_\_

Signatures: \_\_\_\_\_

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

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

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

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

  
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National Highway Authority  
Islamabad



## II. GENERAL CONDITIONS OF CONTRACT

### 1. GENERAL PROVISIONS

#### 1.1 Definitions

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

- (a) "Applicable Law" means the laws and any other instruments having the force of law in the Islamic Republic of Pakistan, as those may be issued and in force from time to time.
- (b) "Contract" means the Contract signed by the Parties, to which these General Conditions of Contract (GC) are attached, together with all the documents listed in Clause 1 of such signed Contract.
- (c) "Contract Price" means the price to be paid for the performance of the Services, in accordance with Clause 6.
- (d) "Effective Date" means the date on which this Contract comes into force and effect pursuant to Sub-Clause 2.1.
- (e) "GC" means these General Conditions of Contract.
- (f) "Government" means the Government of the Islamic Republic of Pakistan and/or Provincial Government(s).
- (g) "Foreign Currency" means currency other than the currency of Islamic Republic of Pakistan.
- (h) "Local Currency" means the currency of the Islamic Republic of Pakistan.
- (i) "Member" in case the Auditors consist of a joint venture of more than one entity means any one of the entities, and "Members" means all these entities.
- (j) "Party" means the Client or the Auditors, and "Parties" means both.
- (k) "Personnel" means people hired by the Auditors or by any Sub Auditor as employees and assigned to the performance of the Services or any part thereof.
- (l) "SC" means the Special Conditions of Contract by which the GC are amended or supplemented.
- (m) "Services" means the work to be performed by the Auditors pursuant to this Contract, as described in Appendix A.
- (n) "Sub Auditor" means any entity to which the Auditors subcontract any part of the Services in accordance with the provisions of Sub-Clause 3.6.
- (o) "Third Party" means any person or entity other than the Client, the Auditors or a Sub Auditor; and
- (p) "Project" means the work specified in SC for which Auditor Services are desired.

#### 1.2 Law Governing the Contract

This Contract, its meaning and interpretation, and the relation between the Parties shall be governed by the Applicable Law.

#### 1.3 Language

This Contract has been executed in the English language which shall be the binding and controlling language for all matters relating to the meaning or interpretation of this Contract. All the reports and communications shall be in the English language.

#### 1.4 Notices

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Any notice, request, or consent made pursuant to this Contract shall be in writing and shall be deemed to have been made when delivered in person to an Authorized Representative of the Party to whom the communication is addressed, or when sent by registered mail, telex, or facsimile to such Party at the address of the Authorized Representatives specified under Sub- Clause SC 1.6. A Party may change its address for notice hereunder by giving the other Party notice of such change.

**1.5 Location**

  
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The Services should be performed at such locations as are specified in Appendix A and, where the location of a particular task is not so specified, at such locations as mutually agreed by the Parties.

### 1.6 Authorized Representatives

Any action required or permitted to be taken, and any document required or permitted to be executed, under this Contract by the Client or the Auditors shall be taken or executed by the Authorized Representatives specified in the SC.

### 1.7 Taxes and Duties

Unless specified in the SC, the Auditors, Sub Auditors, and their Personnel shall pay such taxes, duties, fees, and other impositions as may be levied under the Applicable Law, the amount of which is deemed to have been included in the Contract Price.

### 1.8 Leader of Joint Venture

In case the Auditors consist of a joint venture of more than one entity, the Auditors shall be jointly and severally bound to the Client for fulfillment of the terms of the Contract and designate the Member named in the SC to act as leader of the Joint Venture, for the purpose of receiving instructions from the Client.

## 2. COMMENCEMENT, COMPLETION, MODIFICATION AND TERMINATION OF CONTRACT

### 2.1 Effectiveness of Contract

This Contract shall come into force and effect on the date (the "Effective Date") of the Client's notice to the Auditors instructing the Auditors to begin carrying out the Services. This notice shall confirm that the effectiveness conditions, if any, listed in the SC have been met.

### 2.2 Termination of Contract for Failure to Become Effective

If this Contract has not become effective within such time period after the date of the Contract signed by the Parties as shall be specified in the SC, either Party may, by not less than twenty eight (28) days written notice to the other Party, declare this Contract to be null and void, and in the event of such a declaration by either Party, neither Party shall have any claim against the other Party except for the work (if any already done or costs already incurred by a Party at the request of the other Party).

### 2.3 Commencement of Services

The Auditors shall begin carrying out the Services at the end of such time period after the Effective Date as shall be specified in the SC.

### 2.4 Expiration of Contract

Unless terminated earlier pursuant to Sub-Clause 2.9, this Contract shall expire when, pursuant to the provisions hereof, the Services have been completed and the payments of remunerations

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including the direct costs if any, have been made. The Services shall be completed within a period as is specified in the SC, or such extended time as may be allowed under Sub-Clause 2.6.

The term "Completion of Services" is as specified in the SC.

### 2.5 Modification

Modification of the terms and conditions of this Contract, including any modification of the scope of the Services or of the Contract Price, may only be made in writing, which shall be signed by both the Parties.

### 2.6 Extension of Time for Completion

If the scope or duration of the Services is increased:

- (a) The Auditors shall inform the Client of the circumstances and probable effects.
- (b) the increase shall be regarded as Additional Services; and
- (c) the Client shall extend the time for Completion of the Services accordingly.

### 2.7 Force Majeure

#### 2.7.1 Definition

- (a) For the purposes of this Contract, "Force Majeure" means an event which is beyond the reasonable control of a 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, and includes, but is not limited to, war, riots, civil disorder, earthquake, fire, explosion, storm, flood or other adverse weather conditions, strikes, lockouts or other industrial actions (except where such strikes, lockouts or other industrial actions are within the power of the Party invoking Force Majeure to prevent), confiscation or any other action by government agencies.
- (b) Force Majeure shall not include (i) any event which is caused by the negligence or intentional action of a Party or such Party's Sub Auditors or agents or employees, nor (ii) any event which a diligent Party could reasonably have been expected to both A take into account at the time of the conclusion of this Contract and B avoid or overcome in the carrying out of its obligations hereunder.
- (c) Force Majeure shall not include insufficiency of funds or failure to make any payment required hereunder.

#### 2.7.2 No Breach of Contract

The failure of a Party to fulfill any of its obligations under the Contract shall not be considered to be a breach of, or default under this Contract insofar as such inability arises from an event of Force Majeure, provided that the Party affected by such an event; a has taken all reasonable precautions, due care and reasonable alternative measures in order to carry out the terms and conditions of this Contract; and b) has informed the other Party in writing not later than fifteen (15 days following the occurrence of such an event.

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**2.7.3 Extension of Time**

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

**2.7.4 Payments**

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

**2.8 Suspension of Payments by the Client**

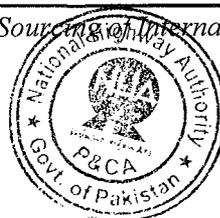
The Client may, by written notice of suspension to the Auditors, suspend all payments to the Auditors hereunder if the Auditors fail to perform any of their obligations under this Contract, including the carrying out of the Services, provided that such notice of/suspension (i) shall specify the nature of the failure, and (ii) shall request the Auditors to remedy such failure within a period not exceeding thirty (30) days after receipt by the Auditors of such notice of suspension.

**2.9 Termination****2.9.1 By the Client**

The Client may terminate this Contract, by not less than thirty (30) days written notice of termination to the Auditors, to be given after the occurrence of any of the events specified in paragraphs (a) through (e) of this Sub-Clause 2.9.1 and sixty (60) days' in the case of the event referred to in paragraph (f):

- (a) if the Auditors do not remedy a failure in the performance of their obligations under the Contract, within thirty (30) days after being notified or within any further period as the Client may have subsequently approved in writing;
- (b) if the Auditors become (or, if the Auditors consist of more than one entity, if any of their Members becomes) insolvent or bankrupt or enter into any agreements with their creditors for relief of debt or take advantage of any law for the benefit of debtors or go into liquidation or receivership whether compulsory or voluntary;
- (c) if the Auditors fail to comply with any final decision reached as a result of arbitration proceedings pursuant to Clause 7 hereof;
- (d) if the Auditors submit to the Client a statement which has a material effect on the rights, obligations or interests of the Client and which the Auditors know to be false;
- (e) if, as the result of Force Majeure, the Auditors are unable to perform a material portion of the Services for a period of not less than sixty (60) days;
- (f) If the Client, in its sole discretion, decides to terminate this Contract.

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**2.9.2 By the Auditors**

The Auditors may terminate this Contract, by not less than thirty (30) days written notice to the Client, such notice to be given after the occurrence of any of the events specified in paragraphs (a) through (d) of this Sub-Clause 2.9.2:

- (a) if the Client fails to pay any monies due to the Auditors pursuant to this Contract and not subject to dispute pursuant to Clause 7 within forty-five (45) days after receiving written notice from the Auditors that such payment is overdue.
- (b) if the Client is in material breach of its obligations pursuant to this Contract and has not remedied the same within forty-five (45) days (or such longer period as the Auditors may have subsequently approved in writing) following the receipt by the Client of the Auditors' notice specifying such breach;
- (c) if, as a result of Force Majeure, the Auditors are unable to perform a material portion of the Services for a period of not less than sixty (60) days.
- (d) If the Client fails to comply with any final decision reached as a result of arbitration proceedings pursuant to Clause 7 hereof.

**2.9.3 Cessation of Services**

Upon receipt of notice of termination under Sub-Clause 2.9.1, or giving of notice of termination under Sub-Clause 2.9.2, the Auditors shall take all necessary steps to bring the Services to a close in a prompt and orderly manner and shall make every reasonable effort to keep expenditures for this purpose to a minimum. With respect to documents prepared by the Auditors, and equipment and materials furnished by the Client, the Auditors shall proceed as provided, respectively, by Sub-Clauses 3.8 or 3.9.

**2.9.4 Payment upon Termination**

Upon termination of this Contract pursuant to Sub-Clauses 2.9.1 or 2.9.2, the Client shall make the following payments to the Auditors:

- (a) Remuneration and reimbursable direct costs expenditure pursuant to Clause 6 for Services satisfactorily performed prior to the effective date of termination. Effective date of termination for purposes of this Sub-Clause means the date when the prescribed notice period would expire;
- (b) except in the case of termination pursuant to paragraphs (a) through (d) of Sub-Clause 2.9.1, reimbursement of any reasonable cost incidental to the prompt and orderly termination of the Contract, including the cost of the return travel of the Personnel, according to Auditors Traveling Allowance Rules.

In order to compute the remuneration for the part of the Services satisfactorily performed prior to the effective date of termination, the respective remunerations shall be proportioned.

**2.9.5 Disputes about Events of Termination**

If either Party disputes whether an event specified in paragraphs (a) through (e) of Sub-Clause 2.9.1 or in paragraph

- (a) through (d) of Sub-Clause 2.9.2 hereof has occurred, such Party may, within forty-five (45) days after receipt of notice of termination from the other Party, refer the matter to arbitration pursuant to Clause 7 hereof, and this Contract shall not be terminated on account of such event except in accordance with the terms of any resulting arbitral award.

  
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**3. OBLIGATIONS OF THE AUDITORS****3.1 General**

The Auditors shall perform the Services and carry out their obligations with all due diligence, efficiency, and economy, in accordance with generally accepted professional techniques and practices, and shall observe sound management practices, and employ appropriate advanced technology and safe methods. The Auditors shall always act, in respect of any matter relating to this Contract or to the Services, as faithful advisers to the Client, and shall at all times support and safeguard the Client's legitimate interests in any dealings with Sub Auditors or third parties.

**3.2 Auditors Not to Benefit from Commissions, Discounts, etc.**

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

**3.3 Confidentiality**

The Auditors, their Sub Auditors, and the Personnel of either of them shall not, either during the term or after the expiration of this Contract, disclose any proprietary or confidential information relating to the Project, the Services, this Contract, or the Client's business or operations without the prior written consent of the Client.

**3.4 Professional Liability**

The Auditors are liable for the consequence of errors and omissions on their part or on the part of their employees in so far as the design of the Project is concerned to the extent and with the limitations as specified herein below.

If the Client suffers any losses or damages as a result of proven faults, errors or omissions in the design of a project, the Auditors shall make good such losses or damages, subject to the conditions that the maximum liability as aforesaid shall not exceed twice the total remuneration of the Auditors for design phase in accordance with the terms of the Contract.

The liability of the Auditors expires after one (1 year from the stipulated date of completion of construction or after three (3 years from the date of final completion of the design whichever is earlier.

The Auditors may, to protect themselves, insure themselves against their liabilities but this is not obligatory. The extent of the insurance shall be up to the limit specified in second para above. The Auditors shall procure the necessary cover before commencing the Services and the cost of procuring such cover shall be borne by the Auditors up to a limit of one percent of the total remuneration of the Auditors for the design phase for every year of keeping such cover effective.

The Auditors shall, at the request of the Client, indemnify the Client against any or all risks arising out of the furnishing of professional services by the Auditors to the Client, not covered by



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the provisions contained in the first para above and exceeding the limits set forth in second para above provided the actual cost of procuring such indemnity as well as costs exceeding the limits set forth in fourth para above shall be borne by the Client.

#### 3.5 Other Insurance to be taken out by the Auditors.

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

#### 3.6 Auditors' Actions Requiring Client's Prior Approval

The Auditors shall obtain the Client's prior approval in writing before taking any of them following actions:

- (a) Appointing such Personnel as are listed in Appendix-C merely by title but not by name.
- (b) entering into a subcontract for the performance of any part of the Services, it being understood (i) that the selection of Sub Auditors and the terms and conditions of the subcontract shall have been approved in writing by the Client prior to the execution of the subcontract, and ii that the Auditors shall remain fully liable for the performance of the Services by the Sub Auditors and its Personnel pursuant to this Contract;
- (c) any other action that may be specified in the SC

#### 3.7 Reporting Obligations

The Auditors shall submit to the Client the reports and documents specified in Appendix B in the form, in the numbers, and within the periods set forth in the said Appendix.

#### 3.8 Documents Prepared by the Auditors to be the Property of the Client

All plans, drawings, specifications, reports, and other documents and software prepared by the Auditors in accordance with Sub-Clause 3.7 shall become and remain the property of the Client, and the Auditors shall, not later than upon termination or expiration of this Contract, deliver (if not already delivered) all such documents and software to the Client together with a detailed inventory thereof. The Auditors may retain a copy of such documents and software.

Restriction(s) about the future use of these documents is specified in the SC.

#### 3.9 Equipment and Materials Furnished by the Client

Equipment and materials made available to the Auditors by the Client or purchased by the Auditors with funds provided exclusively for this purpose by the Client, shall be the property of the Client and shall be marked accordingly. Upon termination or expiration of this Contract, the Auditors shall make available to the Client an inventory of such equipment and materials and shall dispose of such equipment and materials in accordance with the Client's instructions or afford salvage value of the same. While in possession of such equipment and materials, the Auditors, unless otherwise instructed by the Client in writing, shall ensure them at the expense of the Client in an amount equal to their full replacement value.

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### 3.10 Accounting, Inspection and Auditing

The Auditors (i) shall keep accurate and systematic accounts and records in respect of the Services hereunder. in accordance with internationally accepted accounting principles and in such form and detail as will clearly identify all relevant

time charges, and cost, and the basis thereof, and (ii) shall permit the Client or its designated representatives periodically and up to one year from the expiration or termination of this Contract, to inspect the same and make copies thereof as well as to have them audited by auditors appointed by the Client.

## 4. AUDITORS' PERSONNEL AND SUBAUDITORS

### 4.1 Description of Personnel

The titles, agreed job descriptions, minimum qualifications, and estimated periods of engagement in the carrying out of the Services of the Auditors' Key Personnel are described in Appendix C. The Key Personnel and Sub Auditors listed by title and/or by name, as the case may be, in Appendix C are deemed to be approved by the Client.

### 4.2 Removal and/or Replacement of Personnel

- (a) Except as the Client may otherwise agree, no changes shall be made to the Key Personnel. If, for any reason beyond the reasonable control of the Auditors, it becomes necessary to replace any of the Key Personnel, the Auditors shall provide as a replacement with a person of equivalent or better qualifications.
- (b) If the Client, (i) finds that any of the Personnel have committed serious misconduct or have been charged with having committed a criminal action; or (ii) has reasonable cause to be dissatisfied with the performance of any of the Personnel, then the Auditors shall, at the Client's written request specifying the grounds therefore provide as a replacement a person with qualifications and experience acceptable to the Client.
- (c) Except as the Client may otherwise agree, the Auditors shall; (i) bear all the additional travel and other costs arising out of or incidental to any removal and/or replacement; and (ii) bear any additional remuneration to be paid for any of the Personnel provided as a replacement to that of the Personnel being replaced.

## 5. OBLIGATIONS OF THE CLIENT

### 5.1 Assistance, Coordination and Approvals

#### 5.1.1 Assistance

The Client shall use its best efforts to ensure that the Client shall:

- (a) provide at no cost to the Auditors, Sub Auditors and Personnel such documents prepared by the Client or other Auditor engineers appointed by the Client as shall be necessary to enable the Auditors, Sub Auditors or Personnel to perform the Services. The documents and the time within which such documents shall be made available, are as specified in the SC.

  
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- (b) Assist to obtain the existing data pertaining or relevant to the carrying out of the Services, with various Government and other organizations. Such items, unless paid for by the Auditors without reimbursement by the Client, shall be returned by the Auditors upon completion of the Services under this Contact.
- (c) issue to officials, agents and representatives of the concerned organizations, all such instructions as may be necessary or appropriate for prompt and effective implementation of the Services.
- (d) Assist to obtain permits which may be required for right-of-way, entry upon the lands and properties for the purposes of this Contract.
- (e) Provide to the Auditors, Sub Auditors, and Personnel any such other assistance and exemptions as may be specified in the SC.

**5.1.2 Co-ordination**

The Client shall:

- (a) co-ordinate and get or expedite any necessary approval and clearances relating to the work from any Government or Semi-Government Agency, Department or Authority and other concerned organization named in the SC.
- (b) Co-ordinate with any other Auditors employed by him.

**5.1.3 Approvals**

The Client shall accord approval of the documents within such time as specified in the SC, whenever these are applied for by the Auditors.

**5.2 Access to Land**

The Client warrants that the Auditors shall have, free of charge, unimpeded access to all land of which access is required for the performance of the Services.

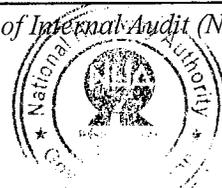
**5.3 Changes in the Applicable Law**

If, after the date of this Contract, there is any change in the Applicable Law which increases or decreases the cost of the Services rendered by the Auditors, then the remunerations and direct costs otherwise payable to the Auditors under this Contract shall be increased or decreased accordingly, and corresponding adjustment shall be made to the amounts referred to in Sub-Clause 6.2 (a) or (b), as the case may be.

**5.4 Services and Facilities**

The Client shall make available to the Auditors, Sub Auditors and the Personnel, for the purpose of the Services and free of any charge, the services, facilities and property described in Appendix F at the time and in the manner specified in said Appendix F provided that if such services, facilities and property shall not be made available to the Auditors as and when so specified, the Parties shall agree on; (i) any time extension that it may be appropriate to grant to the Auditors for the performance of the Services; (ii) the manner in which the Auditors shall procure any such services, facilities and property from other sources; and (iii) the additional payments, if any, to be made to the Auditors as a result thereof pursuant to Clause 6 hereinafter.

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**5.5 Payments**

In consideration of the Services performed by the Auditors under this Contract, the Client shall make to the Auditors such payments and in such manner as is provided by Clause 6 of this Contract.

**6. PAYMENTS TO THE AUDITORS****6.1 Lump Sum Remuneration**

The Auditors' total remuneration shall not exceed the Contract Price and there shall be a fixed lump sum including all staff costs, incurred by the Auditors in carrying out the Services described in Appendix A. Other reimbursable direct costs expenditure, if any, is specified in the SC. Except as provided in Sub-Clause 5.3, the Contract Price may only be increased above the amounts stated in Sub-Clause 6.2 if the Parties have agreed to additional payments in accordance with Sub- Clauses 2.5, 2.6, 5.4 or 6.6.

**6.2 Contract Price**

- (a) Foreign currency payment shall be made in the currency or currencies specified as foreign currency or currencies in the SC, and local currency payment shall be made in Pakistani Rupees.
- (b) The SC shall specify the breakup of remuneration to be paid, respectively, in foreign and in local currencies.

**6.3 Terms and Conditions of Payment**

Payment will be made to the account of the Auditors and according to the payment schedule stated in the SC. Payments shall be made after the conditions listed in the SC for such payments have been met, and the Auditors have submitted an invoice to the Client specifying the amount due.

**6.4 Period of Payment**

- (a) Advance payment to the Auditors shall be affected within the period specified in the SC, after signing of the Contract Agreement between the Parties.
- (b) Any other amount due to the Auditors shall be paid by the Client to the Auditors within twenty-eight (28) days in case of local currency and fifty-six (56) days in case of foreign currency after the Auditors' invoice has been delivered to the Client.

**6.5 Delayed Payments**

If the Client has delayed payments beyond the period stated in paragraph (b) of Sub-Clause 6.4, financing charges shall be paid to the Auditors for each day of delay at the rate specified in the SC.

**Additional Services**

Additional Services means:

- (a) Services as approved by the Client outside the Scope of Services described in Appendix A.
- (b) Services to be performed during the period extended pursuant to Sub-Clause 2.6, beyond the original schedule time for completion of the Services; and
- (c) Any re-doing of any part of the Services as a result of Client's instructions.

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If, in the opinion of the Client, it is necessary to perform Additional Services during the currency of the Contract for the purpose of the Project, such Additional Services shall be performed with the prior concurrence of both the Parties. The Auditors shall inform the Client of the additional time (if any), and the additional remuneration and reimbursable direct costs expenditure for such Additional Services. If there is no disagreement by the Client within two weeks of this intimation, such additional time, remuneration and reimbursable direct costs expenditure shall be deemed to become part of the Contract. Such remuneration and reimbursable direct costs expenditure shall be determined on the basis of rates provided in Appendices D and E, in case Additional Services are performed during the scheduled period of the Services, otherwise remuneration for Additional Services shall be determined on the basis of Auditors' billing rates prevailing at the time of performing Additional Services.

### 6.7 Auditors' Entitlement to Suspend Services

If the Client fails to make the payment of any of the Auditors' invoice (excluding the advance payment, within twenty-eight (28) days after the expiry of the time stated in paragraph (b) Sub-Clause 6.4, within which payment is to be made, the Auditors may after giving not less than fourteen (14) days' prior notice to the Client, suspend the Services or reduce the rate of carrying out the Services, unless and until the Auditors have received the payment.

This action will not prejudice the Auditors' entitlement to financing charges under Sub-Clause 6.5.

## 7. SETTLEMENT OF DISPUTES

### 7.1 Amicable Settlement

The Parties shall use their best efforts to settle amicably all disputes arising out of or in connection with this Contract or its interpretation.

### 7.2 Dispute Settlement

Any dispute between the Parties as to matters arising pursuant to this Contract which cannot be settled amicably within thirty(30) days after receipt by one Party of the other Party's request for such amicable settlement may be submitted by either Party for settlement in accordance with the provisions of the Arbitration Act, 1940 (Act No x of 1940) and of the Rules made there under and any statutory modifications thereto.

Services under the Contract shall, if reasonably possible, continue during the arbitration proceedings and no payment due to or by the Client shall be withheld on account of such proceedings.

## 8. INTEGRITY PACT

8.1 If the Auditor or any of his Sub Auditors, agents or servants is found to have violated or involved in violation of the Integrity Pact signed by the Auditor as Appendix-G to this Form of Contract, then the Client shall be entitled to:

recover from the Auditor an amount equivalent to ten times the sum of any commission, gratification, bribe, finder's fee or kickback given by the Auditor or any of his Sub Auditor, agents or servants.

(b) Terminate the Contract: and

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(c) Recover from the Auditor any loss or damage to the Client as a result of such termination or of any other corrupt business practices of the Auditor or any of his Sub Auditor, agents or servants.

On termination of the Contract under Sub-Para (b of this Sub-Clause, the Auditor shall proceed in accordance with Sub- Clause 2.9.3. Payment upon such termination shall be made under Sub-Clause 2.9.4 after having deducted the amounts due to the Client under Sub- Para(a) and (c) of this Sub-Clause.

**III. SPECIAL CONDITIONS OF CONTRACT**

No. Amendments to, and Supplements to, Clauses in the General Conditions of contract of GC Clause.

**1.1 Definitions**

(p)"Project means "Audit Services for NHA entity and different segments of NHA as mentioned in Deliverable

**1.2 Law Governing the Contract**

The Auditors personnel shall at all times endeavor to observe and respect all laws, rules, regulations, and customs prevailing within the Islamic Republic of Pakistan.

**1.3 Authorized Representatives**

The Authorized Representatives are the following:

For the Client:

**General Manager (Finance)**

National Highway Authority Plot  
No.28, Mauve Area, G-9/1 Islamabad.  
Telephone: (+92)51-9032815

For the Auditors: (To be Finalized during Contract Negotiation)

(Name of Engagement Partner) \_\_\_\_\_

(Project) \_\_\_\_\_

(Address) \_\_\_\_\_

\_\_\_\_\_

Telephone: \_\_\_\_\_

Facsimile: \_\_\_\_\_

E-Mails: \_\_\_\_\_

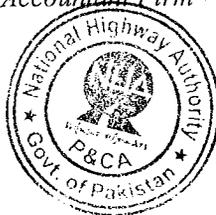
**1.4 Taxes and Duties**

Payment of Taxes will be the responsibility of the Auditors in accordance with Pakistan. Tax Laws.

\_\_\_\_\_

[All notes should be deleted in final text. All blanks should be filled in.]

**ZUBAIRUDDIN CHANNA**  
Assistant Director (Audit)  
National Highway Authority  
Islamabad



**1.5 Leader of the Joint Venture**

The leader of the Joint Venture is ..... (Name of the Member of the Joint Venture).  
[Note: If the Auditors do not consist of more than one entity, the Sub-Clause 1.8 should be deleted.]

**2.1 Effectiveness of Contract**

The date on which this Contract shall come into effect is the date when the Contract is signed by both the Parties.

**2.2 Termination of Contract for Failure to Become Effective**

The period shall be thirty (30) days, or such other period as the Parties may agree in writing.

**2.3 Commencement of Services**

The Auditor shall commence the services immediately after signing of the Contract Agreement or such other times as the Parties may agree in writing.

**2.4 Expiration of Contract**

The services specified in the TOR shall be completed and all relevant reports submitted in the form and format acceptable to the Employer, within Three (03) Months from the date of signing of Contract Agreement or such other period as the Parties may agree in writing.

**2.5 Payments**

Following text is added at the end of the Para "Excluding overheads and profits."

**3.4 Professional Liability**

Professional indemnity bond for twice the remuneration in the joint name of Client and Auditors shall be provided as per last paragraph of GC3.4 within 30 days after the issuance of Letter of Acceptance. The Auditors are to cover this cost in their overheads.

**3.5 Insurance to be taken out by the Auditors.**

The risks and the coverage shall be as follows:

- (a) Third Party motor vehicle liability insurance in respect of motor vehicles operated in Pakistan by the Auditors or their Personnel or any Sub-Auditors or their Personnel, with a minimum coverage of Rs.100,000/-.
- (b) Insurance against loss of or damage to equipment purchased in whole or in part with funds provided under the Contract.
- (c) The Auditors are required to insure their Employees and Professionals for Hospitalization/Medical, Travel and Accident Cover for the duration of the Contract.

**ZUBAIRUDDIN CHANNA**  
Assistant Director (Audit)  
National Highway Authority  
Islamabad



### 3.7 Reporting Obligations

Moreover, along with the hard copies contractor / Auditor etc. must provide duly certified Soft/scanned copies of all the documents prepared/used/referred etc. during the contract period. The soft/scanned copies shall be stored in the appropriate storage media like external hard disk in a secure and structured manner. The scanned copies must have proper file names/ titles etc.in appropriate folders for quick retrieval. The soft/scanned copies provided by the contractor/ Auditor must have third party certification and traceability.

### 3.8 Documents Prepared by the Auditors to be the Property of the Client

The Client and the Auditors shall not use these documents for purposes unrelated to this Contract without the prior written approval of the other Party.

#### 5.1.1 Assistance

- (a) The Client shall make available within 14 days from the Commencement Date, the documents namely: to be inserted as and when required.

#### 5.1.2 Coordination.

- (a) The departments and agencies include as per requirement from time to time.

#### 5.1.3 Approvals

The Client shall agree with approval of the documents immediately but not later than fourteen (14) days from the date of their submission by the Auditors.

### 6.1 Lump Sum Remuneration

[Note: In case there are other expenditures in respect of which reimbursement is allowed in addition to the lump sum remuneration, details of such reimbursable direct costs expenditure which may include Sub Auditors' costs, printing, communications, travel, accommodation etc., may be indicated herein. Each item shall be specified whether it is payable on the basis of (a) lump sum monthly rate; or (b) reimbursement of actual expenditures.]

### 6.2 Contract Price

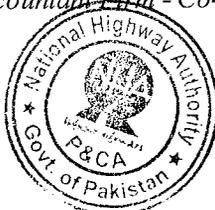
- (a) The amount in foreign currency is The amount in local currency is Pakistani Rupees...
- (b) The breakup of foreign and local currencies shall be as under:

### 6.3 Terms and Conditions of Payment

A lump sum amount in local currencies against services referred under SC 6.2 shall be paid to the Auditors for the Services to be completed within the period specified in SC 2.4. Payments shall be made according to the following schedule:

AS PER TOR

  
**ZUBAIRUDDIN CHANNA**  
 Assistant Director (Audit)  
 National Highway Authority  
 Islamabad



**Request for Proposal**  
**5.4 Period of Payment**

**CO-SOURCING OF INTERNAL AUDIT FUNCTION**

The time period for advance payment shall be .....() days after signing of Contract agreement by both the Parties.

(Fill in the time period e.g., thirty (30) days).

**6.5 Delayed Payments**

Finance charges are as below:

(ii) for local currency = Eight percent 08% per annum.

**6.6 Additional Services**

The Auditors shall be prepared at any time during the project to provide expert technical advice and skill to the Client who may ask and need such assistance on any phase or specific feature of the Project. The Auditors will be separately compensated for all such services not covered in the original Services.

**9. Priority of Documents**

Following is to indicate priority of documents forming part of this Contract to resolve an ambiguity or non-clarity in the provision:

- Contract Agreement.
- Minutes of Contract Negotiation Meeting
- The Special Conditions of Contract.
- General Conditions of Contract.
- Minutes of Pre-Proposal Meeting and Addenda.
- Scope of Services/Terms of Reference.
- Other documents including Integrity Pact and JV agreement (if any)

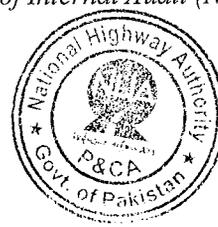
**10. Royalties**

The Auditors shall save harmless and indemnify the Client from and against all claims and proceedings on account of or for infringement of any patent right, design, trade mark or name or other protected rights in respect to any patented designs, features or equipment they may use for carrying out the Services, and shall pay all royalties etc. thereto.

**11. Penalty**

If the Auditors fails to comply with the time to completion as given in the Contract, the Client will impose a penalty at the rate of 0.05% of the fee for incomplete portion of work as per Appendix-E for each day of delay up to a maximum of 10% of the same amount.

**ZUBAIRUDDIN CHANVIA**  
Assistant Director (Audit)  
National Highway Authority  
Islamabad



## IV - APPENDICES

  
**ZUBAIRUDDIN CHANNA**  
Assistant Director (Audit)  
National Highway Authority  
Islamabad



**Request for Proposal**

**CO-SOURCING OF INTERNAL AUDIT FUNCTION  
Appendix A**

**Description of the  
Services**

[Give detailed descriptions of the Services to be provided, dates for completion of various tasks, place of performance for different tasks, specific tasks to be approved by Client, etc.]

  
**ZUBAIRUDDIN CHANNA**  
Assistant Director (Audit)  
National Highway Authority  
Islamabad



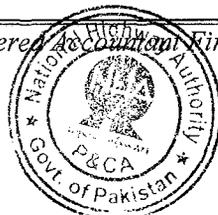
**Appendix B Reporting**

**Requirements**

The consultant shall submit the following reports:

(List format, frequency, and contents of report; persons to receive them; dates of submission and the number of copies of each submittal; etc. if no reports are to be submitted, state here "Not Applicable")

  
**ZUBAIRUDDIN CHANNA**  
Assistant Director (Audit)  
National Highway Authority  
Islamabad



Appendix C Key Personnel

[List under: C-1 Title [and names, if already available], activities of job descriptions of key Personnel to be assigned to work and staff-months for each.

  
**ZUBAIRUDDIN CHANNA**  
Assistant Director (Audit)  
National Highway Authority  
Islamabad



Appendix E

Breakdown of Contract Price in Local Currency

[List here the elements of cost used to arrive at the breakdown of the Contract Price-local currency portion:

1. Remuneration for various items on the basis of rates as mutually agreed
2. Other reimbursable direct costs expenditure related to:
  - (a) Support staff, and work charged staff;
  - (b) Office expenditures includes operation and maintenance of office and Boarding & lodging etc.
3. Total, remuneration and reimbursable direct costs

expenditure = (1+2). Note:

1. Each item of reimbursable direct costs expenditure shall be specified whether it is payable on the basis of (a) lump sum monthly rate; or (b) reimbursement of actual expenditures.
2. This appendix will exclusively be used for determining remuneration for Additional Services in accordance with Sub-Clause GC 6.6.]



  
**ZUBAIRUDDIN CHANVA**  
Assistant Director (Audit)  
National Highway Authority  
Islamabad

**Request for Proposal**

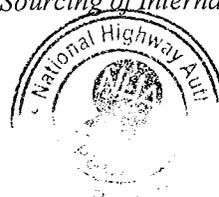
**CO-SOURCING OF INTERNAL AUDIT FUNCTION**

**Appendix F**

**Services and Facilities to be provided by the**

**Client As Per TOR**

  
**ZUBAIRUDDIN CHANNA**  
Assistant Director (Audit)  
National Highway Authority  
Islamabad



Appendix G  
(INTEGRITY  
PACT)

Declaration of Fees, Commission and Brokerage etc.  
Payable by the Suppliers of Goods, Services &  
Works in Contracts Worth Rs.10.00 million  
or More

Contract No. \_\_\_\_\_ Dated: \_\_\_\_\_ Contract Value: \_\_\_\_\_

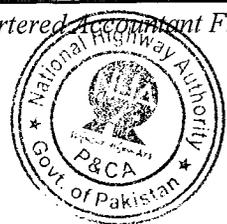
Contact Title .....[name of Supplier] hereby declares that it has not obtained or induced the procurement of any contract, right, interest, privilege or other obligation or benefit from Government of Pakistan (GOP) or any administrative subdivision or agency thereof or any other entity owned or controlled by GOP through any corrupt business practice. Without limiting the generality of the foregoing, [name of Supplier] represents and warrants that it has fully declared the brokerage, commission, fees etc. paid or payable to anyone and not given or agreed to give and shall not give or agree to give to anyone within or outside Pakistan either directly or indirectly through any natural or juridical person, including its affiliate, agent, associate, broker, Auditor, director, promoter, shareholder, sponsor or subsidiary, any commission, gratification, bribe, finder's fee or kickback, whether described as consultation fee or otherwise, with the object of obtaining or inducing the procurement of a contract, right, interest, privilege or other obligation or benefit in whatsoever form from GOP, except that which has been expressly declared pursuant hereto.

[name of Supplier] certifies that it has made and will make full disclosure of all agreements and arrangements with all persons in respect of or related to the transaction with GOP and has not taken any action or will not take any action to circumvent the above declaration representation or warranty.

[name of Supplier] accepts full responsibility and strict liability for making any false declaration, not making full disclosure, misrepresenting facts or taking any action likely to defeat the purpose of this declaration, representation and warranty. It agrees that any contract, right, interest, privilege or other obligation or benefit obtained or procured as aforesaid shall, without prejudice to any other rights and remedies available to GOP under any law. contract or other instrument, be voidable at the option of GOP.

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

ZUBAIRUDDIN CHANNA  
Assistant Director (Audit)  
National Highway Authority  
Islamabad



**Request for Proposal**

**CO-SOURCING OF INTERNAL AUDIT FUNCTION**

**IN WITNESS WHEREOF** the parties hereto have set their hands on this Agreement on date and year above mentioned in the presence of witnesses.

For and behalf of the National Highway Authority (Client).		For and on Behalf the ..... (Auditor).	
Name:		Name:	

  
**ZUBARUDDIN CHANNA**  
Assistant Director (Audit)  
National Highway Authority  
Islamabad

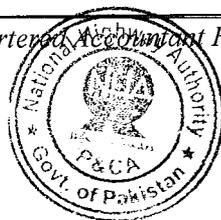


**Request for Proposal**

**CO-SOURCING OF INTERNAL AUDIT FUNCTION**

Signature:		Signature:	
CNIC #		CNIC #	
Date		Date	

  
**ZUBAIRUDDIN CHANNA**  
Assistant Director (Audit)  
National Highway Authority  
Islamabad



Schedule A to Draft Contract

Term of Payment

**1. Fees**

Retainer: Rs, \_\_\_\_\_ (Rupees \_\_\_\_\_) per month pursuant to the Agreement shall be the professional service fee of the Consultant.

**2. Out of Pocket Expenses**

Any out-of-pocket expenses relating to copying/ mailing, Boarding & lodging etc., shall be paid to the Consultant (Maximum 25% of the professional fees).

**Invoices**

Invoices for professional fees and out-of-pocket expenses shall be submitted on a monthly basis. The Remuneration will be paid within 28 days of submission of invoice.

  
**ZUBAIRUDDIN CHANNA**  
Assistant Director (Finance)  
National Highway Authority  
Islamabad



ANNEXURES

  
**ZUBAIRUDDIN CHANNA**  
Assistant Director (Audit)  
National Highway Authority  
Islamabad



## ANNEX – A “ORGANIZATION INFORMATION”

S #	Required Information	Response
1	Legal name of the organization	
2	Year of Registration / Establishment of the Organization (Copy of initial registration to be provided)	
3	National Tax Number	
4	Core business areas of the organization	
5	What is the legal status of your organization? (Attach Copy/Copies of Registration Certificate/s)	
6	Name and designation of 'Head of Organization'	
7	Mobile:	
	Phone/s:	
	Email:	
	Fax:	
	Address of organization:	
	Website address:	
8	Name and designation of 'Contact Person':	
	Phone/s:	
	Mobile:	
	Email:	
	Fax:	

  
**ZUBAIRUDDIN CHANNA**  
 Assistant Director (Audit)  
 National Highway Authority  
 Islamabad



## ANNEX – B “ELIGIBILITY RESPONSE CHECKLIST”

Sr. No.	Necessary Eligibility Information	Check box	Response/Elaboration
1	A firm must be registered with ICAP and have satisfactory QCR rating.		Copies Attached
			Copies Not Attached
2	Attach profiles of professional team dealing in The Audit		Copies Attached
			Copies Not Attached
3	Mention National Tax Number (NTN) or Free Tax Number (FTN) in the name of Organization and provide a copy of registration		National Tax Number (NTN)
			Free Tax Number (FTN)
4	Reputable standing mentioning total years of experience of handling of The Audit preferably of Government, Public Sector & State-Owned Entities.		Copies Attached
			Copies Not Attached
5	Attached firm profile representing its registered offices in Islamabad with its branch offices in other provinces of Pakistan. List Issued by ICAP regarding geographical presence of firms.		Copies Attached
			Copies Not Attached
6	A certificate/affidavit indicating that the firm is not blacklisted by any Government Autonomous Body.		Copies Attached
			Copies Not Attached
			Copies Not Attached
7	Must have copy of latest Partnership deed/ Incorporation or registration certificates etc.		Copies Attached
			Copies Not Attached
8	Must attach list of State Bank of Pakistan Panel “A” rating of Auditors.		Copies Attached
			Copies Not Attached
9	Attach firm proof of international Affiliation.		Copies Attached
			Copies Not Attached
10	Attach proof of the name of firm included in the list of Audit over sight Board panel of Auditors. Auditors(AOB).		Copies Attached
			Copies Not Attached

  
**ZUBAIRUDDIN CHANNA**  
 Assistant Director (Audit)  
 National Highway Authority  
 Islamabad



## ANNEX – C “TECHNICAL EVALUATION CRITERIA”

Qualification				
Sr. No.	Description	Category Points	Grand Total Points	Documents Required
1	<b>Registration &amp; Experience of Firm</b>			
	Firm experience: Upto 15 years- 03 marks More than 15 less 25 years- 5 marks 25 years or more – 10 marks	10		Attach proof of initial registration of the firm.  Attach ICAP list of Partnership Firms of Chartered Accountants.
<b>Sub Total</b>			<b>10</b>	
Experience				
Sr. No.	Description	Category Points	Grand Total Points	Documents Required
2	<b>State Owned Entities, Government organization &amp; Public sector</b>			
	The firm must demonstrate proven experience in conducting internal audits, both manual and IT-enabled to evaluate internal controls and perform comprehensive risk assessments for state- owned entities, government organizations and public sector entities. This experience should cover a period of ten years, from June 30, 2016, to June 30, 2025, at least one such 1 such assignment each year.  (A) Upto 05 Audits (1 – Mark each assignment) (B) Greater 05, equal to 10 audits (1.5 Mark each assignment) (C) Greater than 10 equal to 15 audits (2 Mark each assignment)	30		Client satisfaction certificate along with engagement letter. Fill out the details in Form (A-3) for each Audit Assignment.
<b>Sub Total</b>			<b>30</b>	
Staffing & Work Plan				



## Request for Proposal

## CO-SOURCING OF INTERNAL AUDIT FUNCTION

Sr. No.	Description	Category Points	Grand Total Points	Documents Required
3	Staffing & Work Plan			



  
**ZUBAIRUDDIN CHANNA**  
Assistant Director (Audit)  
National Highway Authority  
Islamabad

3.1	<p>Qualifications and Competence of Staff (To evaluate the strength of the bidder):</p> <p><b>1. Firm Partners</b></p> <ul style="list-style-type: none"> <li>One mark for each partner (Maximum marks up to 25)</li> </ul> <p><b>2-Engagement team:</b> Minimum following team is required to complete the audit assignments</p> <table border="1" data-bbox="285 707 989 1442"> <thead> <tr> <th>Designation</th> <th>No.</th> <th>Experience</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Team Leader</td> <td>1</td> <td>Qualified Chartered Accountant (With 10 years of post-qualification experience in Internal Audit Functions of Public Sector Entities)</td> <td>1</td> </tr> <tr> <td>Manager</td> <td>5</td> <td>(05 No.) CA, ACCA, ACMA Minimum 05 years of post-qualification experience in Internal Audit Functions of Public Sector Entities.</td> <td>5</td> </tr> <tr> <td>Audit officers</td> <td>20</td> <td>(20 No.) (ACCA / MBA /M.com / CA Finalist) Two years' post Qualification experience of Firm.</td> <td>4</td> </tr> </tbody> </table> <p>Post qualification experience is required for all above required professional staff.</p>	Designation	No.	Experience	Marks	Team Leader	1	Qualified Chartered Accountant (With 10 years of post-qualification experience in Internal Audit Functions of Public Sector Entities)	1	Manager	5	(05 No.) CA, ACCA, ACMA Minimum 05 years of post-qualification experience in Internal Audit Functions of Public Sector Entities.	5	Audit officers	20	(20 No.) (ACCA / MBA /M.com / CA Finalist) Two years' post Qualification experience of Firm.	4	25		(1) Latest partnership deed of the firm is required.
Designation	No.	Experience	Marks																	
Team Leader	1	Qualified Chartered Accountant (With 10 years of post-qualification experience in Internal Audit Functions of Public Sector Entities)	1																	
Manager	5	(05 No.) CA, ACCA, ACMA Minimum 05 years of post-qualification experience in Internal Audit Functions of Public Sector Entities.	5																	
Audit officers	20	(20 No.) (ACCA / MBA /M.com / CA Finalist) Two years' post Qualification experience of Firm.	4																	
3.2	Provide a comprehensive work plan detailing the approach for executing the assignment, ensuring alignment with the timelines specified in the Scope and Deliverables section. The plan should outline steps for each deliverable separately and adhere to all instructions set forth in the bidding document.	05		Detail work plan in line with the Deliverables.																
<b>Sub Total</b>		<b>40</b>																		
<b>4. Financial Capability</b>																				



## Request for Proposal

## CO-SOURCING OF INTERNAL AUDIT FUNCTION

Sr. No.	Description	Category Points	Grand Total Points	Documents Required
4.1 (a)	Financial Soundness (20 marks) bifurcation of which is as given below: The firm with average gross revenue reflected in the audited financial statement in line with table A, will be awarded as follows, <ul style="list-style-type: none"> <li>• Up to Rs. 250 million – 5 marks</li> <li>• &gt; 250 million &amp; &lt; 500 million – 10 marks</li> </ul>	20		As per Audited Accounts, 2023, 2024 and 2025 in line with the directions of table "A". (Marks will only)



  
**ZUBAIRUDDIN CHANNA**  
 Assistant Director (Audit)  
 National Highway Authority  
 Islamabad

## Request for Proposal

## CO-SOURCING OF INTERNAL AUDIT FUNCTION

	<ul style="list-style-type: none"> <li>&gt; 500 million &amp; &lt; 750– 15 marks.</li> <li>&gt; 750 million 20-Marks</li> </ul>			be awarded based on Audited accounts).
<b>Sub Total</b>			<b>20</b>	
<b>Grand Total</b>			<b>100</b>	

Table "A"

Sr. No.	Type of Organization	Minimum requirement of Auditors	Basis of preparation of Audit Reports	Basis of preparation of Financial Statements
1.	Corporate entities (Duly registered with Securities and Exchange Commission of Pakistan)	Licensed Chartered Accountants Firms (Minimum Partnership Firm with international affiliation) enlisted and appeared on the list of firms in ICAP directory as at the finalization of procurement.	International auditing standards as applicable in Pakistan.	i. Companies Ordinance 1984 or Companies Act 2017 (whichever is applicable). ii. International accounting and financial reporting standards as applicable in Pakistan at the time of issuance of the reports.
2.	Partnership Firm m/ AOPs/Joint Ventures	Licensed Chartered Accountants Firms (Minimum Partnership Firm) enlisted and appearing on the list of firms in ICAP directory as at the finalization of procurement.	International auditing standards as applicable in Pakistan.	i. International accounting and financial reporting standards as applicable in Pakistan at the time of issuance of the reports.



3.	Individuals/Sole Proprietorship	<p>Licensed Cost &amp; Management Accountant Firms enlisted and appearing on the list of firms in ICMAP directory as at the finalization of procurement for organizations of net worth up to 10 million only.</p> <p>In all other cases Licensed Chartered Accountant Firms enlisted and appearing on the list of firms in ICAP directory as at the finalization of procurement.</p>	International auditing standards as applicable in Pakistan.	Consistent and acceptable accounting policies.
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**ZUBAIRUDDIN CHANNA**  
 Assistant Director (Audit)  
 National Highway Authority  
 Islamabad

## ANNEX – D “DOCUMENT CHECKLIST BEFORE SUBMISSION”

Sr. No	Required Documents	Checkbo x
1	Attach Copy of <ul style="list-style-type: none"> <li>• initial &amp; Latest Partnership deed</li> <li>• copy of proof of initial registration of firm with ICAP.</li> <li>• Proof of international affiliation</li> <li>• Copies of certificates and engagement letters for overall experience in Audit of Public Sector entities and entities under SOE Acts.</li> </ul>	<input type="checkbox"/>
2	Attach profiles of Firms Partners and Audit Engagement team for NHA as required in technical qualification criteria.	<input type="checkbox"/>
3	National Tax Number (NTN) or Free Tax Number (FTN) in the name of Organization and provide a copy of registration	<input type="checkbox"/>
4	<ul style="list-style-type: none"> <li>• Attach latest profile of the firm.</li> <li>• ICAP list for geographical presence of CA firms in Pakistan to check their registered offices in Islamabad, Karachi, Lahore, Peshawar &amp; Quetta.</li> </ul>	<input type="checkbox"/>
5	Attach listing of firms <ul style="list-style-type: none"> <li>• State Bank of Pakistan “A” rated Audit firms</li> <li>• Institute of Chartered Accountants of Pakistan QCR rate firms,</li> <li>• member firms of Audit oversight board (AOB).</li> </ul>	<input type="checkbox"/>
6	Attach Copies of Audited Accounts 2023,2024 & 2025 and Copies of firm Income Tax returns - 2023,2024 & 2025.	<input type="checkbox"/>

Undertaking: Information provided above is correct and I am willing to offer my services for the assignment mentioned above.

Name of person with signatures \_\_\_\_\_

  
**ZUBAIRUDDIN CHANNA**  
 Assistant Director (Audit)  
 National Highway Authority  
 Islamabad



ANNEX – E “DECLARATION”

Kindly provide the declaration as per format provided below at the

end of proposal. I, \_\_\_\_\_ hereby declare

that:

All the information provided in the technical proposal is correct in all manners and respects. and I am duly authorized by the Governing body/Board/Management to submit this proposal on behalf of the Organization.

Name	
Designation	
Signature	
Date and Place	



*ZUBAIRUDDIN CHANNA*  
Assistant Director (Audit)  
National Highway Authority  
Islamabad