



Consultancy Ref No: 128/BMZ/SOUTH/23-24

# **RFP FOR CONSULTANCY SERVICES WWF-PAKISTAN**

## **SUBJECT:**

**Annual Financial Audit of the Project Sustainable mangrove management and community development in the Indus Delta II**

Engagement Global BENGGO project no: 6214

Project Agreement no: 14346/SNE

Auditing period: January 2023 – December 2023

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### **Application Submission:**

Interested consultants should submit the Proposal on the **Application Form Available Online** or can access through the following Link:

<https://forms.gle/qazomXoWh7FSWcL29>

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## 1. INTRODUCTION & BACKGROUND

Contract type:	Consultancy and Services
Duration of assignment:	One Month
Type:	A Chartered Accountant Firm

### **Background of Project & Assignment:**

The above-mentioned project is a public sector funded project grant of the Germany Federal Ministry for Economic Cooperation and Development through their executing agency ENGAGEMENT Global gGmbH. The First Recipient of the grant is WWF Germany. WWF Pakistan is subgrantee and project implementing partner of WWF Germany.

The verification of the expenditure of WWF Pakistan will be done by voucher list and certificate of an independent auditor / chartered accountant. And, if requested by the primary donor, additionally by presentation of original documents. Income expenditure and transfers of WWF Germany are not part of this audit and will be checked by the primary donor in Germany.

## 2. GENERAL CONDITIONS

- 1) The WWF-PAKISTAN reserves the right to reject or accept any proposal. The WWF-PAKISTAN reserves the right to proceed with the implementation of any Service, in whole or in part, as described in the proposal.
- 2) The WWF-PAKISTAN reserves the right to engage in discussions with any BIDDER to clarify responses or discuss specific issues with regard to the proposal or services requested. The WWF-PAKISTAN has no obligation to notify the other BIDDERS of the discussions, clarifications, or other information provided by a BIDDER. Any additional information required for the preparation of the BID shall be distributed to all participants at the same time.
- 3) The WWF-PAKISTAN reserves the right to award the proposal based on experience, qualification, completion date, service cost and other criteria, and not necessarily the lowest price.
- 4) Based on the RFP BID, WWF-PAKISTAN is entitled to change/replace or omit any clause/part of the preliminary defined scope of services of the proposal. The WWF-PAKISTAN shall conduct negotiations with WWF to achieve full compliance with the requirements.
- 5) The WWF-PAKISTAN reserves the right, in the event the successful CONSULTANT fails to comply with the terms and conditions as listed, to cancel this contract and award it to another CONSULTANT without penalty or action against the WWF-PAKISTAN. The RFP does not constitute an agreement or order.
- 6) The RFP is not a binding agreement between the parties; submission of a proposal or response by a proponent is voluntary.
- 7) By submitting a bid, the BIDDER is deemed to have acknowledged all of the undertakings, specifications, terms and conditions, WWF Fraud and Corruption Prevention and Investigation Policy and WWF's Environment Social & Safeguard for consultant agreement and to be bound by them if the BID is accepted. All expenses incurred by the Bidder in connection with the preparation of its proposal are to be borne by the RFP participant, and the WWF-PAKISTAN shall not incur any obligation whatsoever toward the Bidder regardless of whether such bid is accepted or rejected.

## 3. PURPOSE

### **I. Objective of the Consultancy:**

The Project Sustainable Management of Mangroves Ecosystem and Enhance Resilience of Communities in Indus Delta, Sindh, Pakistan requires annual financial audit of financial statements for Jan23 to Dec23.

We will require the financial audit of this project is that the auditor expresses an opinion of financial year 2023 (Jan23 – Dec23).

Financial statement present a true and fair view of the financial position and performance of the entity.

Financial statements are prepared and presented in accordance with the applicable financial reporting framework and funds which were issued have been used for the purpose of project.

## II. Specific Tasks:

- During the examination, the chartered accountant shall pay special attention to the following aspects and reflect his findings in the “Auditor’s certificate”
- General assessment of accounting: is the accounting accurate and complete?
- General assessment of project documents: are all project related documents complete and correct?
- The financial report, which must show all project-related income and expenditure. The auditor must confirm that all income and expenditure has been documented by underlying vouchers.
- Income: Has the executing agency received any project related income apart from the funds transferred by WWF Germany or the mentioned third party funding from the financial plan? E.g. interest on bank account, sponsoring or the like or other income generated from project activities. If so, are these amounts reflected in the financial report?
- Checking that the financial resources are being used appropriately in accordance with the planned project objectives and measures
- Checking the efficiency of expenditure in terms of the financial resources to be used economically and as thrifty as possible
- Exclusive use: Have all goods which have been purchased with the project funds been and are being exclusively used for the project? (e.g., Project Car, other goods)
- Staff cost: verification of staff cost and staff related cost like social security contributions with regard to local customs and in compliance with employment contracts and the laws of the country
- Comparison of budget and actuals based on the final approved version of the budget
- Check of the economic and appropriate use of the project equipment, including check of whereabouts of inventory, its appropriate use and documented handover
- Verification of compliance with all agreements fundamental to the project, such as contracts, guidelines of the German executing agency and the funding guidelines
- Verification of details on the expenditure list:
- Does each transaction contain information on:
  1. Date of payment (to the final beneficiary)
  2. Concrete purpose/reason for payment (such as meeting with management committee) and nature of expenditure (example: For trips: trip on (date) by bus/by car from...to...; For events: Title and location of event)
  3. Amount per final beneficiary in the currency of payment
- Separate and correct entries in voucher list: each position in the expenditure list can only cover costs of one BMZ budget line. It is not possible to merge costs of different BMZ budget lines into one position in the expenditure list. Expenditures can be gathered to one receipt and thus also displayed as one booking in the accounting system when the following criteria are fulfilled:
  - Each single amount is below 50 EUR
  - All expenditures come from the same BMZ budget line
  - Proof of payment (=receipt) exists and contains the following information: date of expenditure, each Beneficiary’s name, specific purpose of payment, amount and signature of each beneficiary confirming receipt of funds.
- Original receipts: Do all positions correspond with original receipts (i.e. invoices, proofs of payment) and do these receipts show:
  - The Engagement Global project number
  - Final beneficiary (recipient of the payment), reason and date of payment
  - Proof of payment (e.g. bank account information or a stamp “paid”)?
- Actual balance by end of project: The auditor shall assess the actual balance of the project executing agency by the end date of the project, based on (1) total eligible expenditure (including staff costs and match funding) and without reported costs which are not eligible ; and (2) income: total income (including funds from WWF Germany and own contribution from project executing agency as well as any other project income, e.g. interest received, if applicable)

## 4. Deliverables

### Auditors certificate

1. The auditor's report must contain the following parts:
  - Presentation of the audit mandate and scope with detailed comments on the results of the audit. The auditor must also list and explain which documents were the basis for the audit of the appropriate use of funds and compliance with the project duration.
  - Recommendations in case there were any findings.
  - If applicable, follow-up of audit recommendations from previous years.
  - Terms of Reference for Chartered Accountant
  - Comparison of budget and expenditures according to the template in the attachment 1 of this document; all amounts have to be stated in local currency and if applicable also in accounting currency. There should be no conversion to EUR in the audit report.
  - In case there are any deviations of more than 30% of the budget headers (meaning the total of investments, operational cost and / or staff cost), the deviations have to be explained and justified.
  - In case there are any deviations of more than 30% of the single budget lines, the deviations have to be explained.
2. As a minimum requirement, the final certificate shall contain the following:

"We hereby certify that we have audited the statement of accounts of WWF Pakistan in respect of the financing of the project Sustainable mangrove management and community development in the Indus Delta II on the basis of the following terms of use made available to us (list of commissions and documents). To this end, we have inspected the books and vouchers and report that:

  - Proofs of receipts and expenditure have been properly furnished in the form of vouchers.
  - The expenditures, for which evidence has been supplied, are in keeping with the appointed purpose as set out in the Financing Plan. Any deviations from the Financing Plan are described and explained separately.
  - The amount and origin of documented income which is accounted for as counterpart contributions made by the project executing agency, the target group and/or other agencies in the project country have been specified.
  - The terms set by the donor have been observed/have not been observed in the following points.
  - Special notes."
3. The certificate should clearly state a conclusion regarding compliance with the agreements set out in the project agreement. Findings or No Findings must be explicitly stated in the auditor's report. The auditor's report must be written in German or English.

## 5. REQUIREMENTS

- a. **Qualification:** A Chartered Accountant Firm having satisfactory QCR rating.

## 6. CORRESPONDENCE AND SUBMISSION OF PROPOSAL

1. **Application Submission:** Interested consultants should submit the Proposal on the **Application Form Available Online** or can access through the following Link:  
<https://forms.gle/qazomXoWh7FSWcL29>
2. **If Any Queries may be sent through email by addressing the following:**  
**To:** Faiza khan ([fakhan@wwf.org.pk](mailto:fakhan@wwf.org.pk))  
**Cc:** Muzzammil Ahmed ([mahmed@wwf.org.pk](mailto:mahmed@wwf.org.pk))

The RFP submission deadline is mentioned on the website.

3. **Any information and responses to enquiries will be made in writing and distributed by email to all**

**proponents. Enquiries after the foregoing deadline will not receive a response.**

## **7. FORMAT OF THE PROPOSAL**

The BID submitted by the interested candidates must be structured as per the below-provided instructions:

- 1) **Application Form available at WWF-Website** - General information about the Bidder, covering qualification and experience, CV and all related Information.
- 2) **Experience:** A list of the completed projects and their description, along with general information and other accomplishments, should be mentioned by the interested candidates;
- 3) **Proposal outlining scope consultancy service-** Description of scope and working process, stages, deliverables, exclusions, and conditions;
- 4) **Provide template of already complete similar type of reports-** the WWF-PAKISTAN may request additionally;
- 5) **Service Provision Timeline** – Provide Detailed Work Plan as per Deliverable and TORs.
- 6) **Financial Proposal-** the prices shall be provided in Pak Rs, and the total price shall include all costs related to service provision, including applicable taxes.

**Note:** Templates of all Information are provided on the Application form available on the website. Any Additional Information related to the RFP can be attached along with the application Form.

## **8. FINANCIAL PROPOSAL**

The proposed prices shall be provided in PKR; the total price shall include all costs related to service provision, including all Direct and Indirect taxes, Travel, Boarding, and lodging, which shall be based on actual receipt up to max Ceiling (If Any).

The consultant will submit the cost of the assignment in a lump sum, including all applicable taxes, according to the Government of Pakistan and the Government of Sindh.

**The Payment Terms:** shall be defined by the contract to be concluded between WWF -Pakistan and the consultant.

## **9. EVALUATION PROCESS**

The applicant's proposal shall be evaluated based on the Quality and Cost Based Selection (QCBS) method. Under QCBS, both technical and financial proposals shall be assessed as per the following criteria against a maximum score of 100 points.

- A) Technical proposal (70%)
  - Detailed work plan
  - Expression of interest (EOI)
  - Company profile
  - Detailed methodology
- B) Financial Proposal (30%)
  - Detailed financial proposal, which should be inclusive of all applicable taxes and out-of-pocket expenses. The financial proposal should follow a breakdown structure, i.e., specifying cost(s) to each head and subhead;
  - Company's registration certificate;
  - NTN detail(s);
  - Any legal or technical certification required for the task;
  - Audited Accounts Report (if available) of last FY

**Note:** Late/ incomplete submissions will not be accepted. Only three (03) top-ranked firms will be included in the comparative process.

## **10. DOCUMENTATION AND CONFIDENTIALITY**

All documents completed based on requirements of the present RFP shall be the property of the WWF-Pakistan and shall not, without the consent of the WWF-Pakistan, be used, reproduced or made available to third parties beyond what is necessary in respect to the fulfilment of the Project. All documents issued and information given to the BIDDER shall be treated as confidential.

## **11. BUDGET**

The Total budget for this activity/ assignment, inclusive of all taxes and out-of-pocket expenses, is PKR 750,000