



PIPOS

Pakistan Institute of Prosthetic And Orthotic Science

Tel: 091-5881026 - Email: managingdirector@pipos.gkp.pk - Website: www.piros.gkp.pk

All Communication should be addressed to the Managing Director PIPOS and not to any official by name

Ref No 15 /PIPOS /26



Date: 6/1/26

To

The Director Information,
Information Department
Govt. of Khyber Pakhtunkhwa

Subject: **Hoisting/ Printing of Request for Proposal For Hiring Services of external auditor for PIPOS For The Financial Year 2021-22, 23, 24, 25.**

Reference to the subject cited above, enclosed find herewith the invitation for bid/notice inviting tender for hoisting/printing in at least in at national English and two Urdu newspaper with nationwide circulation, please

You are requested to send your bill in triplicate to the office of undersigned for payment, please.

Encl: Invitation for Bid/Notice Inviting Tender for Hiring services of External Auditor for PIPOS for the FY 2025-26.


Managing Director PIPOS
& Additional Director General Health (M&E)

No & Date Even.

Copy for information to:

1. Secretary Health, Department, Government of Khyber Pakhtunkhwa.
2. Chairman Board of Management PIPOS, Hayatabad, Peshawar.
3. Transparency/Amnesty International Pakistan.
4. Director General NAB, Khyber Pakhtunkhwa.
5. Managing Director KPPRA, Govt of Khyber Pakhtunkhwa, with the request to direct the quarter concerned for hoisting the Invitation Request For Proposal for the FY 2025-26 on the official website of the authority (www.kppra.gov.pk)
6. Deputy Director IT, of Khyber Pakhtunkhwa, with the request to direct the quarter concerned for Hoisting the Request for Proposal for Hiring Services of external auditor for PIPOS For the Financial Year 2021-22, 23, 24, 25.

Managing Director PIPOS
& Additional Director General Health (M&E)

TENDER NOTICE

HIRING SERVICES OF EXTERNAL AUDITOR FOR PIPOS

PIPOS seeks Bids of Interested professional accounting Firm/Chartered account firms with satisfactory QCR from the institute of Chartered Accountants of Pakistan (ICAP). Interested firms may participate in the tender by providing the following information for the provision of internal Audit Services of PIPOS.

1. Full Name of Firms, number of partners, permanent address and evidence of formation, preferably in the form of partnership deed.
2. Minimum experience of 05 years in the profession and having satisfactory QCR of ICAP.
3. The Audit firm having satisfactory QCR rating at institute of Chartered Accountants of Pakistan (ICAP).
4. Having category "A" status as per the State Bank of Pakistan.
5. Structure of Firm with list of all key personnel (Partners, Directors, etc.) including their detailed CVs mentioning the qualification and experience.
6. Experience of providing Auditing Services to at least 5 listed companies in each of last 3 years.
7. Experience of providing Auditing Services to at least 3 Public Sector/Government owned organization each of the last 3 years.
8. List of the qualified chartered accountant with registration number.
9. Information about Infrastructure of the firm with offices detailed including branches and list of staff strength.
10. Financial and Technical Bid against the said services.
11. Annual financial statement for the last five years.
12. Having valid Sale Tax and Income Tax Registration Certificates.

Interested parties may send sealed envelope containing separately sealed Technical & Financial Bids up to 22 January 2026 before 11:00 am. Tender will be opened at 12:30 Pm on the same day in the presence of all bidders or their authorized representatives in conference room PIPOS. Bidders may download Bidding Documents from the web site of PIPOS, www.pipos.gkp.pk and KPPRA

The tender document and other detailed may be obtained from the office of the Managing Director PIPOS. All Bidders are required to submit Rs: 2000/PKR (Nonrefundable) in PIPOS account before the submission of tender. PIPOS reserved the right to accept or reject all the tenders prior to acceptance, as per KPPRA rules.

Account Title: PIPOS (Training and Education) Peshawar

Account Number: PK54NBPA1759003011734865.

Branch Code: 1759

National Bank of Pakistan


6/1/2026
Managing Director PIPOS,
Plot No:6-B, Sector B-3 Phase 05,
Hayatabad, Peshawar.

PIPOS – Request for Proposal (RFP)

Third Party Performance Audit / Verification (Financial Management & Accounting, HR Accountability, Biometric Verification, Service Outputs, Inventory & Asset Utilization)

Procuring Agency: Pakistan Institute of Prosthetic & Orthotic Sciences (PIPOS), Hayatabad, Peshawar, Khyber Pakhtunkhwa

RFP Title: Third Party Performance Audit / Verification of PIPOS (Head Office & Satellite Centers)

Procurement Method: Single Stage – Two Envelope (Technical & Financial)

Applicable Procurement Framework: KPPRA Rules (as amended) and Government of Khyber Pakhtunkhwa applicable procurement instructions

Issue Date: 10 January 2026

Pre-Bid Meeting: 13 January 2026 at 11:00 AM (PIPOS Head Office, Hayatabad, Peshawar)

Clarification Deadline: 16 January 2026 (till 03:00 PM)

Bid Submission Deadline: 22 January 2026 at 11:00 AM

Bid Opening (Technical): 22 January 2026 at 11:30 AM

Bid Submission Address: Office of the Managing Director, PIPOS, Hayatabad, Peshawar (Procurement/Administration Section)

SECTION 1 — INVITATION FOR PROPOSALS

Pakistan Institute of Prosthetic & Orthotic Sciences (PIPOS) invites sealed proposals from eligible, reputable, and independent firms to undertake a Third-Party Performance Audit / Verification of PIPOS Head Office and its Satellite Centres / affiliated rehabilitation service centers.

This assignment is designed to provide independent assurance and actionable recommendations on:

- **Financial Management & Accounting:** Review budgeting and fund utilization against approved plans, test transactions for accuracy and compliance, verify accounting records and bank reconciliations, assess IFR accuracy and timeliness, evaluate internal controls, ensure compliance with the Financing Agreements, rules & regulations and check deductions and deposit of statutory taxes.
- HR accountability and attendance compliance (including biometric verification).
- **Service delivery outputs:** Review and verify service delivery outputs, including prosthetics, orthotics, physiotherapy / rehabilitation, assistive devices and related services.
- **Training and Education outputs:** Review and verify training and education outputs to ensure activities are delivered as planned, targets achieved, records are complete and accurate, and expenditures incurred are related to training and education.
- Inventory and asset acquisition is utilization (equipment uptime, idle assets, stock controls, and consumables).

- Governance, internal controls and operational performance aligned with monitoring supervision and evaluation priorities.

The selected firm will be engaged under a lump-sum contract for performance audit/verification cycle covering the period from FY 2021-22, 2022-23, 2023-24 & 2024-25 1rst Jul to June each year.

SECTION 2 — BIDDING DATA SHEET (BDS)

Item	Details
Procuring Agency	Pakistan Institute of Prosthetic & Orthotic Sciences (PIPOS), Hayatabad, Peshawar
Assignment Title	Third Party Performance Audit / Verification of PIPOS (Head Office & Satellite Centres)
Period under review	FY 2021-22, 2022-23, 2023-24 & 2024-25
Contract type	Lump sum (Deliverable-based payments)
Proposal validity	120 days from submission deadline
Language	English
Currency	PKR
Bid Security	PKR 250,000 (Refundable) in shape of Call Deposit Receipt (CDR) in Favor of PIPOS
Performance Security	10% of the contract price (refundable, valid up to final acceptance of report + 60 days)
Submission procedure	Single stage – Two envelope (Technical & Financial)
Minimum Technical Score	70/100
Evaluation method	QCBS: Technical 80%, Financial 20%
Timeline	08 weeks from contract signing (Extendable with mutual consent)
Bid submission deadline	31 January 2026, 11:00 AM
Bid opening (Technical)	31 January 2026, 11:30 AM
Place of opening	PIPOS Head Office, Hayatabad, Peshawar

SECTION 3 — INSTRUCTIONS TO BIDDERS (ITB)

3.1 Eligibility & Qualification (Mandatory)

Bidders must submit documentary evidence of:

1. Legal & Tax Compliance

- SECP incorporation/registration (or partnership deed, as applicable)
- NTN and proof of Active Taxpayer (ATL)
- Sales Tax Registration (if applicable)
- Affidavit of non-blacklisting / non-debarment

2. Relevant Experience

- Minimum **07** years of relevant experience in third party audits / performance verification / Health Sector evaluations / governance and compliance assessments.
- At least **03 similar assignments** in the last **05 years**, supported with work orders and completion certificates/letters.

3. Independence / Non-Conflict of Interest

- Signed conflict of interest declaration confirming to no direct role in PIPOS operations, procurement, implementation, or decision-making that could impair independence.

4. Technical Capacity (Team)

The proposed team must include, (Minimum):

- Team Lead (Performance Audit / Governance)
- HR & Attendance / Compliance Specialist
- M&E / Data Specialist (Including sampling and validation)
- Inventory / Supply Chain Specialist
- Biomedical / Equipment utilization Specialist (or equivalent technical expert)
- Finance/Compliance Specialist (For expenditure and payroll compliance checks)
- IT/Data Analyst (For biometric logs, exception analysis, data integrity)

3.2 Proposal Structure

Envelope-1 (Technical Proposal) shall include:

- Technical proposal submission form (Annex-A)
- Firm profile and documentary compliance checklist (Annex-B)
- Similar assignment experience (Annex-C)
- Understanding of assignment and approach
- Methodology including sampling plan and verification tools
- Detailed work plan / Gantt chart
- Team composition and CVs (Annex-F)
- Quality assurance plan and risk management plan
- Conflict of interest declaration (Annex-G)
- Integrity undertaking (Annex-K)

Envelope-2 (Financial Proposal) shall include:

- Financial proposal form (Annex-H) and BOQ (Annex-I)
- Taxes clearly stated and included
- Payment schedule aligned with deliverables
- Bid security (CDR) shall be placed in the **Financial Proposal Envelope** (Recommended) or as instructed by the PIPOS management at the bid submission date.

3.3 Sealing and Marking

- Seal and mark envelopes as:
 - ENVELOPE-1: TECHNICAL PROPOSAL – PIPOS/RFP/TPV-PA/01/2025-26
 - ENVELOPE-2: FINANCIAL PROPOSAL – PIPOS/RFP/TPV-PA/01/2025-26
- Place both in one outer sealed package.

3.4 Bid Opening and Evaluation

- Initially only technical proposals will be opened.
- Financial proposals of only technically qualified bidders will be opened.
- PIPOS may request clarifications that do not change the substance/price of proposal.

3.5 PIPOS Rights

PIPOS reserves the right to accept or reject any or all proposals as per applicable rules, verify references, and cancel the procurement process if deem appropriate.

SECTION 4 — TERMS OF REFERENCE (TOR)

4.1 Background (PIPOS Context)

PIPOS provides prosthetic, orthotic, physiotherapy/rehabilitation and allied services through its Head Office and Satellite Service delivery Centers. As part of governance strengthening and improved monitoring, PIPOS requires an independent third party to verify HR accountability (including biometric attendance), validate service outputs, and assess inventory/asset utilization and internal controls.

4.2 Overall Objective

To conduct a comprehensive third-party performance audit/verification that:

1. Verify attendance and HR accountability through biometric logs, duty rosters, leaves, postings, and physical verification.
2. Validates service outputs reported by centres (procedures/sessions/devices and patient volumes) through source evidence and triangulation.
3. Assess the inventory integrity and asset utilization with physical verification and functionality checks.
4. Generates center-wise score cards, red-flag exceptions, root causes, and implementable recommendations with responsibility/timelines.

4.3 Scope of work (Modules)

Module A — Governance, Controls, and Compliance (Performance Lens)

- Review delegation of powers, approvals, segregation of duties, record keeping, and reporting lines.
- Identify control gaps enabling absenteeism, ghost attendance, misreporting of outputs, leakage of consumables, and idle/missed assets.
- Review SOP compliance for patient registration, service documentation, and stock issuance.

Module B — HR Accountability and Biometric Attendance Verification (Core)

Deliverables must include Centre-wise and staff-wise execution lists.

- Obtain and analyze biometric logs (where installed), attendance registers, duty rosters, leave records, and posting orders.
- Identify:
 - Late arrivals/early departures patterns
 - Frequent absences
 - Mismatches between biometric logs and manual registers
 - Unapproved leave / missing duty rosters
 - Attendance manipulation indicators (e.g., repeated identical timestamps, proxy patterns)
- Link attendance to service delivery outputs (Module-C) to compute productivity indicators.

Minimum Required Outputs:

- Staff-wise monthly attendance compliance (%)
- Center-wise compliance score
- List of chronic defaulters (staff and supervisory officers)
- Recommendations for enforcement, disciplinary triggers, and system improvements

Module C — Service Output Verification (Prosthetics, Orthotics, Physiotherapy/Rehab) (Core)

Verify reported outputs through source documents and patient-level evidence:

- Validate patient registration logs, daily service registers, treatment sheets, procedure forms, device issuance records, follow-up registers, and (where available) EMR.
- Verify at least:
 - Prosthetic fittings (type, quantity, evidence)
 - Orthotic devices (type, quantity, evidence)
 - Physiotherapy/rehabilitation sessions (volume, therapist-wise logs, session documentation)
 - Assistive devices issuance and follow-up outcomes (where applicable)

Triangulation requirements:

- Cross-check center reported monthly outputs vs source registers vs inventory issuance vs staff presence.
- Flag over-reporting/under-reporting, missing documentation, and implausible productivity.

Minimum required Outputs:

- Centre-wise output verification (verified vs reported, & variance %)
- Staff-wise productivity summary (outputs per available working day)
- Evidence index (sampled patient IDs anonymized, supporting pages/photo references)

Module D — Inventory, Consumables, and Store Controls (Core)

- Review store ledgers, GRNs, issuance registers, bin cards, and reconciliation practices.
- Verify:
 - Stock availability vs ledgers
 - Expiry management (where applicable)
 - Stock-out frequency and root causes
 - Consumption norms vs output volumes (red flag mismatches)
- Assess compliance with procurement/receipt/inspection documentation for selected items.

Minimum Required Outputs:

- Center-wise inventory compliance score
- Stock variance report (ledger vs physical)
- Stock-out dashboard (critical items)
- Recommendations for minimum/maximum levels and reconciliation SOP

Module E — Asset Verification, Functionality, and Utilization (Core)

- Physical verification of assets/equipment against asset register.
- Categorize each asset:
 - Functional and in-use
 - Functional but idle
 - Non-functional (with reason)
 - Missing/untraceable
 - Under warranty/AMC status
- Verify maintenance logs, calibration records (if applicable), and downtime.

Minimum required Outputs:

- Asset register reconciliation (verified vs recorded)
- Utilization assessment and idle-asset redeployment plan
- Maintenance compliance and action plan

Module F — Financial/Payroll Compliance Checks (Targeted, Supportive)

This is not a full statutory audit; it is a targeted compliance review supporting accountability:

- Verify payroll linkage to attendance (biometric and approved leaves).
- Review allowances, deductions, and major recurring expenditures for compliance and supporting documentation (sample-based).
- Identify irregular payments, unsupported claims, and weak controls.

Module G — Risk, Fraud Red Flags, and Exception Reporting (Mandatory)

- Identify red flags: ghost attendance, fictitious outputs, unusual consumption, repetitive vendors, irregular approvals, missing records, and conflict-of-interest indicators.
- Provide an “Exception Register” with risk rating (High/Medium/Low) and recommended actions.

4.4 Coverage

- PIPOS Head Office (Hayatabad, Peshawar) and all satellite centres/service delivery points under PIPOS administrative control during the period under review.
- The firm must propose a field plan to cover centres through a risk-based approach, ensuring adequate representation.

4.5 Methodology (Minimum standards)

Bidders must propose methodology including:

- Risk-based and statistically informed sampling (patient records, vouchers, inventory items, assets)
- Facility visits and physical verification
- Structured checklists for HR, service outputs, inventory, assets
- Data extraction from biometric systems (raw logs), exception analysis, and triangulation
- Validation protocol and evidence indexing (traceable, auditable)
- Quality assurance (independent review/peer check, supervision, back-checks)

4.6 Deliverables and Timelines (8 Weeks Total)

1. Inception Report (Week 1)
 - Final methodology, sampling plan, tools/checklists, data request list, and work plan.
2. Field Verification Completion Report (End of Week 4)
 - Coverage achieved, issues faced, preliminary red flags.
3. Draft Performance Audit/Verification Report (End of Week 6)
 - Centre-wise scorecards, verified outputs, attendance compliance, inventory/asset findings, exceptions.
4. Validation Workshop / Presentation (Week 7)
 - Presentation to competent forum (MD/Board/Management Committee).
5. Final Report + Data Pack + Evidence Index (End of Week 8)

- Final report, annexures, datasets (Excel), exception register, photo logs (where used), and responsibility matrix.

4.7 Report Structure (Mandatory)

- Executive Summary (High-impact findings, quantified impact, priority actions)
- Methodology and limitations
- Centre-wise dashboards/scorecards
- Module-wise findings with evidence references
- Exceptions register (Risk rated)
- Recommendations (Prioritized: Immediate/30 days/90 days)
- Implementation responsibility matrix (Who/What/By When)
- Annexures (Tools, sample lists, datasets)

4.8 Confidentiality and Ownership

All outputs, datasets, and working papers produced under this assignment shall remain the property of PIPOS. The firm shall maintain confidentiality and may not share information without written approval.

SECTION 5 — EVALUATION CRITERIA (QCBS)

5.1 Technical Evaluation (100 Marks)

1. Firm's relevant experience (Public Sector/Health/Performance verification) **20**
2. Understanding of TOR and risk appreciation **15**
3. Methodology & sampling design (HR + service outputs + inventory/assets) **25**
4. Work plan, field coverage strategy, and timeline **10**
5. Team composition and qualifications (including biometric/data capability) **25**
6. Quality assurance & integrity/risk management plan **05**

Minimum passing score: 70/100

5.2 Financial Evaluation (100 Marks)

Financial scores will be calculated among technically qualified bidders:

$$S_f = 100 \times (\text{Lowest Evaluated Price} / \text{Bidder's Evaluated Price})$$

5.3 Combined Score

$$\text{Total Score} = (\text{Technical} \times 0.80) + (\text{Financial} \times 0.20)$$

SECTION 6 — CONTRACTING & PAYMENT TERMS (Summary)

Contract Type: Lump-sum, deliverable-based

Performance Security: 10% of contract value (refundable)

Payment Schedule (Recommended):

- 20% on approval of Inception Report
- 40% on acceptance of Draft Report
- 40% on acceptance of Final Report + Data Pack + Presentation

Liquidated Damages: 0.1% of contract price per day of delay, capped at 10% (subject to applicable rules)

SECTION 7 — ANNEXURES / PROPOSAL FORMS

Annex-A: Technical Proposal Submission Form

To: Managing Director PIPOS, Hayatabad Peshawar.

Subject: Technical Proposal Submission – PIPOS/RFP/TPV-PA/01/2025-26

We, the undersigned, offer to provide the services for Third Party Performance Audit/Verification of PIPOS in accordance with your RFP. We confirm that we have examined the RFP document and understood its scope and requirements.

- Firm Name: _____
- Authorized Signatory: _____
- CNIC: _____
- Designation: _____
- Address: _____
- Phone: _____
- Email: _____
- Signature & Stamp: _____
- Date: _____

Annex-B: Documentary Compliance Checklist (Tick & Attach)

1. SECP registration / partnership deed
2. NTN + ATL proof
3. Sales tax registration (if applicable)
4. Affidavit: non-blacklisting / non-debarment
5. Conflict of interest declaration (Annex-G)
6. Integrity undertaking (Annex-K)
7. Similar assignments evidence (Annex-C + supporting)
8. Team CVs (Annex-F)
9. Methodology, sampling plan, tools
10. Work plan / Gantt chart
11. Financial proposal (separate envelope)
12. Bid security CDR (PKR 250,000)



Annex-C: Similar Assignment Experience Format

Client	Assignment Title	Year	Duration	Contract Value (PKR)	Scope Highlights	Reference Person & Contact	Evidence Attached

Annex-D: Methodology & Sampling Plan Template (Minimum)

1. Data sources (Biometric logs, registers, stock ledgers, asset registers, patient files)
2. Sampling frames and sample sizes (By center and module)
3. Verification tools/checklists
4. Triangulation approach (Attendance ↔ outputs ↔ consumables ↔ assets)
5. Exception criteria and risk rating method
6. Quality assurance (back-check %, supervisor signoffs)

Annex-E: Work Plan (Gantt Template)

Week	Activity	Output
1	Inception, data requests, tool finalization	Inception Report
2-4	Field visits, biometric extraction, record verification, physical checks	Field Completion Note
5-6	Analysis, triangulation, scorecards, drafting	Draft Report
7	Presentation/validation workshop	Slides + feedback
8	Finalization of assignment.	Final Report + Data Pack

Annex-F: Key Staff CV Format (One page each)

- Name / CNIC (Optional) / Qualification
- Relevant experience (In years)
- Role in assignment
- Similar assignments (3 most relevant)
- Declaration of availability (Signed)

Annex-G: Conflict of Interest Declaration

We confirm that our firm and proposed team have no conflict of interest that could compromise independence with respect to the PIPOS and this assignment.

Name/Sign/Stamp

Date: _____

Annex-H: Financial Proposal Form (Lump Sum – PKR)

Cost Head	Amount (PKR)
Professional fees (Team Lead + Specialists)	
Field visits / Travel / Logistics	
Data processing / Analysis / reporting	
QA / Peer review	
Taxes (Clearly stated)	
Grand Total (PKR)	

Authorized Signatory / Stamp

Date _____

Annex-I: Financial Proposal (BOQ – Optional)

Activity	Unit	Qty	Rate (PKR)	Total (PKR)
Center visit & verification (peer center)	Visit			
Biometric extraction & analysis	Lot	1		
Inventory & asset physical verification	Lot	1		
Data pack and dashboards	Lot	1		
Reporting & presentation	Lot	1		

Annex-J: Bid Security Format

Bid security in shape of CDR: PKR 250,000/- in favor of Pakistan Institute of Prosthetic & Orthotic Sciences (PIPOS), valid for at least 150 days from submission deadline.

Annex-K: Integrity Undertaking

We undertake that we have not offered, promised, or given any undue inducement and will comply with applicable rules. We further undertake that information provided is true and verifiable.

Name/Sign/Stamp/

Date: _____

SECTION 8 MINIMUM PERFORMANCE INDICATORS (FOR SCORECARDS) (Mandatory)

(Mandatory)

The bidder must generate center-wise scorecards, at minimum covering:

1. Attendance compliance rate (%) and exception list
2. Output verification variance (%) (Reported vs verified)
3. Productivity indicators (Outputs per staff per working day)
4. Inventory integrity (Ledger vs physical variance, stock-outs)
5. Asset utilization (Functional/in-use vs idle vs non-functional)
6. Documentation quality score (Completeness of registers and evidence)
7. High-risk exceptions (with recommended action and responsible officer)

~~Alles~~



PIPOS

Pakistan Institute of Prosthetic And Orthotic Science

Tel: 091-5881026 - Email: managingdirector@pipos.gkp.pk - Website: www.piros.gkp.pk

All Communication should be addressed to the Managing Director PIPoS and not to any official by name

Ref No 15 /PIPOS/26

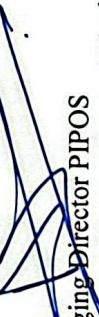
Date: 6/1/26

To

The Director Information,
Information Department
Govt. of Khyber Pakhtunkhwa

Subject: Hoisting/Printing of Request for Proposal For Hiring Services of external auditor for PIPOS For The Financial Year 2021-22, 23, 24, 25.

Reference to the subject cited above, enclosed find herewith the invitation for bid/notice inviting tender for hoisting/printing in at least in at national English and two Urdu newspaper with nationwide circulation, please
You are requested to send your bill in triplicate to the office of undersigned for payment, please.
Encl: Invitation for Bid/Notice Inviting Tender for Hiring services of External Auditor for PIPoS for the FY 2025-26.



Managing Director PIPoS
& Additional Director General Health (M&E)

No & Date Even.

Copy for information to:

1. Secretary Health, Department, Government of Khyber Pakhtunkhwa.
2. Chairman Board of Management PIPoS, Hayatabad, Peshawar.
3. Transparency/Amnesty International Pakistan.
4. Director General NAB, Khyber Pakhtunkhwa.
5. Managing Director KPPRA, Govt of Khyber Pakhtunkhwa, with the request to direct the quarter concerned for hoisting the Invitation Request For Proposal for the FY 2025-26 on the official website of the authority (www.kppra.gov.pk)
6. Deputy Director IT, of Khyber Pakhtunkhwa, with the request to direct the quarter concerned for Hoisting the Request for Proposal for Hiring Services of external auditor for PIPoS For the Financial Year 2021-22, 23, 24, 25.

Managing Director PIPoS
& Additional Director General Health (M&E)