**SHORT LISTING DOCUMENT**

1. **BACKGROUND:**

* The Provincial Benevolent Fund is a Welfare Fund which operates under **Ordinance 1960 Sindh Benevolent Fund**. It is a collection of the amount deducted from the salaries of Provincial Government Employees. The amount so deducted is collected AG Sindh Office. The Provincial Benevolent Fund Board Supervises / Caters to its sub-ordinate District Benevolent Fund Boards which are 29 in number as per districts across province. Each District Benevolent Fund Board is headed / chaired by the respective Deputy Commissioner and caters to the minor head cases and monthly subsistence allowance of Benevolent Fund for Non-Gazetted as per **Rule-4 Sindh Benevolent Fund Part-II (disbursement) Rules 1966.**

1. **SCOPE OF DESIRED OUTCOME / TERMS OF REFERENCE**

* The 1 year audit (for the FY-2015-16) will be required for following districts:

1. District Benevolent Fund, **Ghotki.**
2. District Benevolent Fund, **Jamshoro**
3. District Benevolent Fund, **Tando Allahyar**
4. District Benevolent Fund, **Mirpurkhas**
5. District Benevolent Fund, **Hyderabad**
6. District Benevolent Fund, **Sujawal**

The 3-years audit (from FY-2013-14 to FY 2015-16) will be required in case of the following districts:

1. District Benevolent Fund, **Badin**
2. District Benevolent Fund, **Dadu**
3. District Benevolent Fund, **Jacobad**
4. District Benevolent Fund, **Kashmore**
5. District Benevolent Fund, **Khairpur**
6. District Benevolent Fund, **Larkana**
7. District Benevolent Fund, **Mithi**
8. District Benevolent Fund, **Tharparkar**
9. District Benevolent Fund, **Naushero Feroze**
10. District Benevolent Fund, **Shaheed Benazirabad**
11. District Benevolent Fund, **Kamber**
12. District Benevolent Fund, **Sukkur**
13. District Benevolent Fund, **Shikarpur**
14. District Benevolent Fund, **Sanghar**
15. District Benevolent Fund, **Thatta**
16. District Benevolent Fund, **Tando Muhammad Khan**
17. District Benevolent Fund, **Umerkot**
18. District Benevolent Fund, **Central, Karachi.**
19. District Benevolent Fund, **East, Karachi.**
20. District Benevolent Fund, **West, Karachi**
21. District Benevolent Fund, **South, Karachi**
22. District Benevolent Fund, **Korangi, Karachi**
23. District Benevolent Fund, **Malir, Karachi**

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**(2)**

* Report on the number of beneficiaries catered by each district, total number of districts covered under the benevolent fund; amount allotted to each district and thereafter disbursement allocated to each beneficiary; the resulting liability and/or surplus held by each district;
* Review the re-computation and testing of operating effectiveness of the functions of each district, including but not limited to:

1. Realization of budgets received from Provincial Benevolent Fund Board.

* Reconciliation of income and expenditure (to be provided by district management);
  + number of monthly grant cases and minor head cases disposed of (to be provided by district management);
* Details of fresh and sanctioned cases during last five years of beneficiaries; and Review of cash book and its reconciliation to bank Statements, including audit of chequebook counterfoils.
* Reporting on the compliance with the Rules and Regulations applicable to the fund,
* Review the information pertaining to composition of Board, its operating effectiveness, number of meeting held during the year and suggested changes, if any:
* Reviewing the Board’s meetings for disposal of cases / other decisions and the basis of liabilities as finalized in Board.
* Review and report, on receipt of funds and utilization of funds during five years with breakup on yearly basis;
* Review of payments made on annual basis to ensure that they are properly authorized. approved , supported with relevant documents and relates to the district Boards objectives;
* Details of subscription to Benevolent funds;
* Details of investment fund, if any, from surplus funds, and details- of income generated thereafter;
* Review of the financial management system on annual basis and advise on any improvements that will be required;
* Verify the unpaid claims with the supporting documentation including related controls;
* Agree the claims and payments made with the underlying records and supporting documents.
* Challenge and report on the adequacy of records maintained at district level;

**Cont. page on …..3**

**(3)**

* The audit firm has to provide Financial management Support services for the books of accounts to verify the disbursement of funds: in implementing GoSBF programs for the relevant Audit period;
* The audit will have to be conducted on the sample basis and shall provide ongoing support and guidance to \*Sindh Benevolent Fund, GA, S&GAD on financial management and accounting- related matters and current, issues that improves the

Financial management at policies.

1. **SCOPE OF AUDIT SERVICES / REQUISITE FOR THE FIRM / SHORT LISTING CRITERIA.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

* Selection of the firm will be made by single stage-two envelope procedure.
* Selection of firms will be done only after detailed scrutiny of the credentials of the firm, their competency and number of qualified Chartered Accountants to be engaged for the Audit work;
* The firm's must be registered with ICAP, with satisfactory QCR rating and quote their registration number;
* Firm selected by Go SBF shall have to give an undertaking to follow the Code of Ethics as specified by the body of Institute of Chartered Accountants, encompassing the need to Maintain the confidentiality of information provided by the fund; and
* All assignments shall be carried out with due diligence maintaining quality of work done and in least possible time.
* The firm shall have a good standing having minimum experience of 30 years and have a global affiliation with a reputable firm.
* The firm shall have offices in at least four major cities of Pakistan and shall be in category A of panel of auditors list maintained by State Bank of Pakistan (SBP).
* The firm shall have at least more than 10 partners and shall have more than 500 staff members including qualified Chartered Accountants (excluding partners) at the time of submission of proposal.
* The firm shall have a global affiliation and should be able to demonstrate the audit methodology and tools used to provide quality audit.

**(UZMA ISMAIL)**

*Additional Secretary / Director,*

*Sindh Benevolent Fund*