



KENYA PETROLEUM REFINERIES PENSION TRUST LIMITED

Refinery Road, Changamwe | P O Box 90401 – 80100, Mombasa, Kenya
Tel: +254 41 3433511-9 | **Mob:** +254 713 583441, +254 724 257102
Email: tenders@kprl.co.ke | **Website:** www.kprl.co.ke

EXPRESSION OF INTEREST LEADING TO REQUEST FOR PROPOSALS FOR PROVISION OF AUDIT SERVICES

***(FOR KENYA PETROLEUM REFINERIES DEFINED
CONTRIBUTION PENSION FUND
AND
KENYA PETROLEUM REFINERIES PROVIDENT FUND)***

TERMS OF REFERENCE AND BIDDING REQUIREMENTS

REF: KPRL/EOI/023.022/2023-2024

SEPTEMBER 2023

SECTION 1 (A) - INVITATION FOR EXPRESSION OF INTEREST

Date: 12th September 2023

KENYA PETROLEUM REFINERIES PENSION TRUST LIMITED (KPRPTL) now invites eligible firms to indicate their interest in providing below services. interested firms must provide information indicating that they are qualified to perform the services, core business description, description of similar assignments, experience in similar assignments and availability of appropriate skills among its workforce etc.

| NO | DESCRIPTION | REFERENCE NUMBER |
|----|-----------------------------|----------------------------|
| 1 | PROVISION OF AUDIT SERVICES | KPRL/EOI/023.022/2023-2024 |

The shortlisting criteria on required qualification and experience of the firm are: -

- i. Experience in the assignment including technical and managerial capability
- ii. Number of years in business working on the area of the assignment
- iii. Reference letters from corporate firms of atleast three (3) assignments of similar nature and size carried out in the last three (3) years

Shortlisted companies will be invited to submit a Request for Proposal. Companies will be selected in accordance with Quality and Cost Based Selection method procedures as set out in the Public Procurement and Asset Disposal Act 2015.

Interested companies are required to register their interest through email tenders@kprl.co.ke to facilitate any further clarification or addendum. No other email shall be used.

Expression of interest must be delivered to the address below by **TUESDAY, 26th SEPTEMBER 2023 at 10:00am**. The EOI document will be opened on the same day in the presence of bidders or their representatives who choose to attend.

The Chairman,
Kenya Petroleum Refineries Pension Trust Ltd,
Refinery Road, Changamwe,
P O Box 90401–80100,
Mombasa, Kenya.

EOI submitted later than the indicated closing date and time shall automatically be disqualified.

CHAIRMAN

TERMS OF REFERENCE

Background

Kenya Petroleum Refineries Pension Trust Limited is the corporate Trustee to the Kenya Petroleum Refineries Provident Fund Kenya Petroleum Refineries Pension Fund (the Scheme). The Pension Fund was a defined benefit (DB) pension fund established under irrevocable trust with effect from 1st January 2008 by Kenya Petroleum Refineries Limited (the Sponsor). The main obligation of the Trustee is to administrate the Scheme with the aid of professional service providers geared towards meeting the objectives of the scheme. The main purpose of the Scheme is the provision of pensions to members upon their retirement at specified age and to widows, children and nominated beneficiaries.

In June 2016 the Sponsor, resolved to convert the fund from the defined benefit to a defined contribution arrangement, to conform with the requirements on state owned pension funds. Consequently, the Kenya Petroleum Refineries Defined Contribution Pension Fund was registered by the Retirement Benefits Authority (RBA) on 21st October, 2016 and the accrued benefits of all the active and deferred members of the DB Fund were transferred to the DC fund with effect from 1st January 2017.

General objectives of Assignment

The object is to audit the books of accounts for the Pension, Provident and corporate Trustee for three (3) financial years.

The assignment shall involve provision of statutory audit services and tax services as per prevailing accounting standards or and RBA standards.

Facilities & Execution

The audit task will be executed at the Scheme Administrators office (Minet Financial Services Ltd-Nairobi). The Scheme Administrator will provide all books of accounts, policies, trust deed and rules plus any other required documentation to the auditor.

Qualifications

A registered auditor or auditing company that has not been disqualified under any written law with experience in retirement benefit schemes audits.

Reports and Timelines

To be agreed between the Auditing firm and the engaging entity upon successful appointment; as per methodology detailed herein.

Duration

The contract duration will be for an initial period of three (3) year unless terminated earlier or extended.

Confidentiality

The winning bidder will be required to sign a confidentiality agreement.

Professional indemnity

The winning bidder will be required to have in place a professional indemnity cover from a reputable insurance provider for a sum to be agreed upon.

DESCRIPTION OF METHODOLOGY AND WORK PLAN FOR PERFORMING THE ASSIGNMENT AND CAPABILITY STATEMENT

A. Background Information

Kenya Petroleum Refineries Defined Contribution Pension and Provident Funds are Occupational Retirement Benefits Schemes established by Kenya Petroleum Refineries Limited (the Sponsor) under irrevocable trust with effect from 21st October 2016. They are defined contribution schemes whose main purpose is the provision of retirement benefits for members upon retirement from the sponsor's service and relief for their dependents in the event of a member's earlier death. The schemes are registered with the Retirement Benefits Authority.

Prior to the registration of Kenya Petroleum Refineries Defined Contribution Pension Fund, the sponsor operated a defined benefit scheme which was wound up and accrued benefits transferred to the Kenya Petroleum Refineries Defined Contribution Pension Fund with effect from 1st January 2017. Kenya Petroleum Refineries Defined Contribution Pension Fund asset value as at 30th June 2023 was at Kshs. 3.3 billion and had 194 members. The Provident Fund's asset value as at 30th June 2023 was Kshs. 4.9 million and had 1 member.

The schemes are managed by the Corporate Trustee, Kenya Petroleum Refineries Pension Trust Limited.

B. Scope of Services

Carry out independent annual statutory audit services of the Funds in accordance with International Standards of Auditing (ISA) and the Retirement Benefits Act 1997 as amended and its subsidiary regulations. As part of an audit in accordance with ISAs, we shall:

- i. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances;
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees;
- iv. Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern;
- v. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- vi. Obtain sufficient appropriate audit evidence regarding the financial information of the activities within the Fund so as to provide a basis to express an opinion on the financial statements.

C. Specific Objective of the Assignment

The main objective of the assignment is to ensure comprehensive independent, prudent and professional audit of the schemes' assets, liabilities, incomes, expenses, contributions and withdrawals for each financial year.

In this regard, as Auditors, for each scheme, we will be expected to Confirm that proper books of accounts are kept by the Scheme;

- i. Confirm that the statement of Net Assets and Statement of changes in Net Assets prepared by the scheme at the end of the financial year are in agreement with the supporting books of account;
- ii. Confirm that the financial statements prepared by the scheme comply in all material aspects with International Financial Reporting Standards and the Retirement Benefits Act 1997 as amended and its subsidiary regulations particularly Occupational Retirement Benefits Schemes Regulations 2000;
- iii. Carry out the audit in accordance with International Standards of Auditing (ISÂ) and obtain reasonable assurance that the financial statements represent a true and fair view of the affairs of the Scheme;
- iv. Carry out the audit in such a manner as to have reasonable chances of detecting Malpractices and Irregularities where they may exist and report the same to the Board of Trustee;
- v. Carry out tests on internal controls, identify and report control weaknesses where they exist or areas with high risk and advise on appropriate corrective or mitigation measures;
- vii. Identify and report to Board of Trustee areas that require improvement for effectiveness and efficiency. In this regard, issue a detailed management letter that addresses financial, control and governance issues within the operations of the Scheme and present the same to the Board of Trustee;
- vi. Express an opinion on the annual financial statements and report the same to the Board of Trustee; and
- vii. Present the audited accounts and audit report to members at the Annual General Meeting.

D. Work plan and methodology

Proper and adequate planning is necessary before an audit commences to ensure all critical areas are covered and appropriate risks identified and addressed.

Audit work to be done will include but not limited to:

- i. Arranging pre-audit briefing meeting with the Corporate Trustee and/or the administrator as the case may be.
- ii. Reviewing Schemes' Trust Deed and Rules and Deeds of Addendum to confirm the contribution and benefit structure of the Schemes.
- iii. Confirming registration and compliance status of the schemes with RBA and KRA.
- iv. Reviewing contractual agreements with service providers (i.e. agreements with the fund manager, custodian, administrator etc.) and confirming compliance with the terms therein.
- v. Reviewing minutes of Trustee meetings and reports from service providers.
- vi. Carrying out appropriate audit procedures to obtain assurance on the value and ownership/title of financial assets (investments). These will include:
 - a. Verifying ownership by confirming assets held by the custodian.
 - b. Verifying value by confirming the market value of the assets as at the end of the year

with reference to the securities exchange, fund manager's and custodian's valuation reports and reconciliation thereof.

- vii. Carrying out appropriate audit procedures to obtain assurance on the value and ownership/title of immovable assets i.e. property (if any). These will include physical inspection, reviewing documents of title, obtaining property valuation report and third party confirmation etc.
- viii. Carrying out appropriate audit procedures to obtain assurance on timing, value and completeness of expenditure. These will include reviewing selected/ sampled expenses and confirming that they were incurred for the benefit of the scheme, relate to the financial year, were duly authorized by trustees and were within budgeted limits (if applicable).
- ix. Carrying out appropriate audit procedures to obtain assurance on timing, value and completeness of investment income. These will include confirming income receipts in the bank statements, confirming the coupon rates/interest rates for the various financial assets, verifying correctness of income received by re-computation, verifying income accrued, confirming corporate actions e.g. bonus shares, rights issue, dividend declarations etc.
- x. Confirming that contribution amounts are made at rates (employer and employee contribution rates) contained in the Trust Deed and Rules, and that the contributions are remitted on time to the custodian and that they are promptly invested in accordance with the investment policy and RBA guidelines.
- xi. Confirming that benefits are processed, taxed and paid in accordance with the scheme rules, the RBA Act and the Income Tax Act.
- xii. Carrying out appropriate audit procedures to obtain assurance on existing liabilities. These will include review of contract agreements, Board of Trustee's Minutes, third party confirmations, invoices and delivery notes by suppliers'/ service providers and other supporting documents.
- xiii. Establishing the tax status of the schemes i.e. tax obligations for which the schemes are subject to; and ascertaining the compliance status and any taxes payable.
- xiv. Reviewing the split of member balances into tax exempt and non-tax exempt portions to obtain assurance that they are correctly stated and consequently determining tax payable on taxable income carried by the non-tax exempt portion determined in accordance with the Income Tax Act.
- xv. Establishing compliance status of the schemes in respect to other statutory deductions such as withholding tax.
- xvi. Reviewing the format and presentation of financial statements and ensuring that they are prepared in accordance with International Financial Reporting Standards, the Retirement Benefits Act and in line with best practices.
- xvii. Reviewing the appropriateness of accounting policies used and reasonableness of accounting estimates and judgements made.
- xviii. Providing draft audited financial statements within agreed deadlines for discussion and approval by the Board of Trustees.
- xix. Reviewing the schemes' operational systems and internal controls thereof and providing a management letter highlighting significant challenges in internal controls and other operation systems, their risk impact and recommendations thereof.

Audit Completion Time

The annual audit shall be completed within two weeks after commencement subject to prompt provision and submission of audit data, information and documents during the audit period.

Other Services

The auditor shall be expected to provide the following value added services during the tenure of the agreement,

- a) Attend to Board of Trustee Meetings and Annual General Meetings to present the Audited Financial Statements.
- b) Be available for consultation as may be necessary in respect of the audit and or areas with his expertise including tax matters.

REQUIRED MANDATORY DOCUMENTS

1. Must submit copy of Certificate of Incorporation/Certificate of Registration
2. Must submit copy of valid KRA Tax Compliance Certificate
3. Must submit valid copy of Practice License or Certificate for the Firm from Institute of Certified Public Accountants Kenya (ICPAK)
4. Must submit duly filled FORM SD1 (herewith attached)
5. Must submit duly filled FORM SD2 (herewith attached)
6. Must submit duly filled Declaration and Commitment to The Code of Ethics (herewith attached)
7. Must submit duly filled Confidential Business Questionnaire (herewith attached)

TECHNICAL EVALUATION CRITERIA

| NO. | ITEM DESCRIPTION | MAX SCORE |
|-----|--|------------|
| 1 | <p>Proof of at least Three (3) assignments of similar nature undertaken</p> <p>Bidder to attach Letters of reference from at least three (3) corporate clients clearly indicating services rendered – reference checks will be done from the tenderer’s clients.</p> <p>(15 marks for each reference)</p> | 45 |
| 2 | <p>Experience in Financial Auditing for state owned Pension Fund Schemes</p> <p>Bidder to attach proof of experience.</p> <p>Over 10 years of experience (25 marks) 5-10 years of experience (15 marks) below 5years of experience (5marks)</p> | 25 |
| 3 | <p>Knowledge in pension fund Auditing</p> <p>Bidder to attach proof of experience by providing either letters of reference, training certificates on Pension Funds audit works done and certification as an auditor</p> <p>(10 marks for each proof, max three required)</p> | 30 |
| | TOTAL | 100 |
| | <p><i>For the tenderer to be considered technically responsive they should score a minimum Technical Score of 70 points to be considered for shortlisting to participate in the Request for Proposal.</i></p> | |

REQUIRED FORMS TO BE FILLED AND SUBMITTED AS PART OF THE EOI

1. CONSULTANT'S ORGANIZATION AND EXPERIENCE

A brief description of the Consultant's organization and an outline of the recent experience of the Consultant that is most relevant to the assignment. In the case of a joint venture, information on similar assignments shall be provided for each partner. For each assignment, the outline should indicate the names of the Consultant's Key Experts and Sub-consultants who participated, the duration of the assignment, the contract amount (total and, if it was done in a form of a joint venture or a sub-consultancy, the amount paid to the Consultant), and the Consultant's role/involvement.

A - Consultant's Organization

Provide here a brief description of the background and organization of your company, and-in case of a joint venture-of each member for this assignment.

B - Consultant's Experience

1. List only previous similar assignments successfully completed in the last three years.
2. List only those assignments for which the Consultant was legally contracted by the Procuring Entity as a company or was one of the joint venture partners. Assignments completed by the Consultant's individual experts working privately or through other consulting firms cannot be claimed as the relevant experience of the Consultant, or that of the Consultant's partners or sub-consultants, but can be claimed by the Experts themselves in their Curriculum Vitae (CV).
3. The Consultant shall substantiate their claimed experience by presenting copies of relevant documents such as the form of contract (not the whole contract), purchase order, service order, performance certificate, etc.; which shall be included in the proposal as part of *Form*

Tech 7 Mandatory Documentary Evidence.

| | |
|---|--|
| Assignment name: | Approx. value of the contract [KES, US\$ etc.]: |
| Country: | Duration of assignment (months): |
| Name of Procuring Entity: | Total N ^o of staff-months of the assignment: |
| Contact Address: Email: | Approx. value of the services provided by your firm under the contract: |
| Start date (month/year): Completion date: | N ^o of professional staff-months provided by associated Consultants: |
| Role on Assignment: (<i>E.g. Lead Member in ABC JV, or Sole Consultant</i>): | Name of senior professional staff of your firm involved and functions performed: |
| Narrative description of Assignment: | |
| Description of actual services provided by your staff within the assignment: | |
| Name of Consulting Firm: | Name and Title of Signatory: |

2. COMMENTS AND SUGGESTIONS

The Consultant to provide comments and suggestions on the Terms of Reference, counterpart staff and facilities to be provided by the Procuring Entity that could improve the quality/effectiveness of the assignment; and on requirements for counterpart staff and facilities, which are provided by the Procuring Entity, including: administrative support, office space, local transportation, equipment, data, etc.

A - On the Terms of Reference

{Improvements to the Terms of Reference, reporting, potential issues/risk if any}

B - On Counterpart Staff and Facilities

{Include comments on counterpart staff and facilities to be provided by the Procuring Entity. For example, administrative support, office space, local transportation, equipment, data, background reports, etc., if any}

3. DESCRIPTION OF APPROACH, METHODOLOGY, AND WORK PLAN

A description of the approach, methodology and work plan in responding to the terms of reference for performing the assignment, including a detailed description of the proposed methodology and staffing for training, if the Terms of Reference specify training as a specific component of the assignment.

4. TEAM COMPOSITION, ASSIGNMENT, AND KEY EXPERTS' INPUTS which should include

- a. Academic Certificates
- b. Professional Certificates
- c. Professional Membership of Key Experts

FORMAT OF CURRICULUM VITAE (CV)

| | |
|------------------------|--------------------------|
| Position Title and No. | {e.g., K-1, Team Leader} |
| Name of Expert: | {Insert full name} |
| Date of Birth: | {day/month/year} |
| Country of Citizenship | |

Education: {List college/university or other specialized education, giving names of educational institutions, dates attended, degree(s)/diploma(s) obtained}

Employment record relevant to the assignment: {Starting with present position, list in reverse order. Please provide dates, name of employing organization, titles of positions held, types of activities performed and location of the assignment, and contact information of previous Procuring Entity's and employing organization(s) who can be contacted for references. Past employment that is not relevant to the assignment does not need to be included.}

| Period | Employing organization and your title/position. Contact Information for references | Country | Summary of activities performed relevant to the Assignment |
|--------------------------|---|---------|--|
| [e.g., May 2011-present] | [e.g., Ministry of, advisor/consultant to... For references: Tel...../e-mail.....; Mr. Bbbbbb, deputy manager] | | |
| | | | |
| | | | |

Membership in Professional Associations and Publications: _____
 Language Skills (indicate only languages in which you can work): _____

Adequacy for the Assignment:

| Detailed Tasks Assigned on Consultant's Team of Experts: | Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks |
|--|---|
| {List all deliverables/tasks as in TECH- 5 in which the Expert will be involved} | |
| | |
| | |

Expert's contact information : (e-mail.....
 phone.....) Certification:

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications, and my experience, and I am available to undertake the assignment in case of an award. I understand that any misstatement or misrepresentation described herein may lead to my disqualification or dismissal by the Procuring Entity, and/or sanctions by the PPRA.

Name of Expert _____ Signature _____ Date _____
 { day / month/year }
 Name of authorized _____ Signature _____ Date _____
 Representative of the Consultant (the same who signs the Proposal

SELF-DECLARATION FORMS

FORM SD1

SELF DECLARATION THAT THE PERSON/TENDERER IS NOT DEBARRED IN THE MATTER OF THE PUBLIC PROCUREMENT AND ASSET DISPOSAL ACT 2015.

I,, of Post Office Box being a resident of in the Republic of do hereby make a statement as follows: -

1. THAT I am the Company Secretary/Chief Executive/Managing Director/Principal Officer/Director of (Insert name of the Company) who is a Bidder in respect of **Tender No.** for..... (Insert tender title/description) for..... (Insert name of the Procuring entity) and duly authorized and competent to make this statement.
2. THAT the aforesaid Bidder, its Directors and subcontractors have not been debarred from participating in procurement proceeding under Part IV of the Act.
3. THAT what is deponed to here in above is true to the best of my knowledge, information and belief.

.....
..... (Date) (Title) (Signature)

Bidder Official Stamp

FORM SD2

SELF DECLARATION THAT THE PERSON/TENDERER WILL NOT ENGAGE IN ANY CORRUPT OR FRAUDULENT PRACTICE.

I, of P. O. Box.....being a resident of in the Republic of do hereby make a statement as follows: -

- 1. THAT I am the Chief Executive/Managing Director/Principal Officer/Director of..... (insert name of the Company) who is a Bidder in respect of Tender No. for (insert tender title/description) for (insert name of the Procuring entity) and duly authorized and competent to make this statement.
2. THAT the aforesaid Bidder, its servants and/or agents /subcontractors will not engage in any corrupt or fraudulent practice and has not been requested to pay any inducement to any member of the Board, Management, Staff and/or employees and/ or agents of..... (insert name of the Procuring entity) which is the procuring entity.
3. THAT the aforesaid Bidder, its servants and/or agents /subcontractors have not offered any inducement to any member of the Board, Management, Staff and/or employees and/or agents of..... (name of the procuring entity).
4. THAT the aforesaid Bidder will not engage /has not engaged in any corrosive practice with other bidders participating in the subject tender.
5. THAT what is deponed to herein above is true to the best of my knowledge information and belief.

.....

(Title)

(Signature)

(Date)

Bidder Official Stamp

DECLARATION AND COMMITMENT TO THE CODE OF ETHICS

I (person) on behalf of (*Name of the Business/ Company/Firm*) declare that I have read and fully understood the contents of the Public Procurement & Asset Disposal Act,2015, Regulations and the Code of Ethics for persons participating in Public Procurement and Asset Disposal Activities in Kenya and my responsibilities under the Code.

I do here by commit to abide by the provisions of the Code of Ethics for persons participating in Public Procurement and Asset Disposal.

Name of Authorized signatory.....

Sign.....

Position.....

Office address.....

Telephone.....

E-mail.....

Name of the Firm/Company.....

Date.....

(Company Seal/ Rubber Stamp where applicable)

Witness

Name

Sign.....

Date.....

i) TENDERER'S ELIGIBILITY - CONFIDENTIAL BUSINESS QUESTIONNAIRE

Instruction to Tenderer

Tender is instructed to complete the particulars required in this Form, *one form for each entity if Tender is a JV*. Tenderer is further reminded that it is an offence to give false information on this Form

a) Tenderer's details

| | ITEM | DESCRIPTION |
|----|--|--|
| 1 | Name of the Procuring Entity | |
| 2 | Reference Number of the Tender | |
| 3 | Date and Time of Tender Opening | |
| 4 | Name of the Tenderer | |
| 5 | Full Address and Contact Details of the Tenderer. | 1. Country 2. City 3. Location 4. Building 5. Floor 6. Postal Address 7. Name and email of contact person. |
| 6 | Current Trade License Registration Number and Expiring date | |
| 7 | Name, country and full address (<i>postal and physical addresses, email, and telephone number</i>) of Registering Body/Agency | |
| 8 | Description of Nature of Business | |
| 9 | Maximum value of business which the Tenderer handles. | |
| 10 | State if Tenders Company is listed in stock exchange, give name and full address (<i>postal and physical addresses, email, and telephone number</i>) of state which stock exchange | |

General and Specific Details

b) **Sole Proprietor**, provide the following details.

Name in full _____ Age _____ Nationality ___ Country of Origin _____ Citizenship _____

c) **Partnership**, provide the following details.

| | Names of Partners | Nationality | Citizenship | % Shares owned |
|---|-------------------|-------------|-------------|----------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |

d) **Registered Company**, provide the following details.

- i) Private or public Company .
- ii) State the nominal and issued capital of the Company-

Nominal Kenya Shillings (Equivalent)

Issued Kenya Shillings (Equivalent)

iii) Give details of Directors as follows.

| | Names of Director | Nationality | Citizenship | % Shares owned |
|---|--------------------------|--------------------|--------------------|-----------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |

e) **DISCLOSURE OF INTEREST-Interest of the Firm in the Procuring Entity.**

- i) Are there any person/persons in..... (*Name of Procuring Entity*) who has/have an interest or relationship in this firm?

Yes/No.....

If yes, provide details as follows.

| | Names of Person | Designation in the Procuring Entity | Interest or Relationship with Tenderer |
|---|------------------------|--|---|
| 1 | | | |
| 2 | | | |
| 3 | | | |

ii) **Conflict of interest disclosure**

| | Type of Conflict | Disclosure YES OR NO | If YES provide details of the relationship with Tenderer |
|---|--|-----------------------------|---|
| 1 | Tenderer is directly or indirectly controlled by or is under common control with another tenderer. | | |
| 2 | Tenderer receives or has received any direct or indirect subsidy from another tenderer. | | |
| 3 | Tenderer has the same legal representative as another tenderer | | |
| 4 | Tenderer has a relationship with another tenderer, directly or through common third parties that puts it in a position to influence the tender of another tenderer, or influence the decisions of KPRL regarding this tendering process. | | |
| 5 | Any of the Tenderer's affiliates participated as a consultant in the preparation of the design or technical specifications of the works that are the subject of the tender. | | |
| 6 | Tenderer would be providing goods, works, non-consulting services or consulting services during implementation of the contract specified in this Tender Document. | | |
| 7 | Tenderer has a close business or family relationship with a professional staff of KPRL who are directly or | | |

| | Type of Conflict | Disclosure YES OR NO | If YES provide details of the relationship with Tenderer |
|---|--|----------------------|--|
| | indirectly involved in the preparation of the Tender document or specifications of the Contract, and/or the Tender evaluation process of such contract. | | |
| 8 | Tenderer has a close business or family relationship with a professional staff of KPRL who would be involved in the implementation or supervision of the Contract. | | |
| 9 | Has the conflict stemming from such relationship stated in item 7 and 8 above been resolved in a manner acceptable to KPRL throughout the tendering process and execution of the Contract? | | |

f) Certification

On behalf of the Tenderer, I certify that the information given above is complete, current and accurate as at the date of submission.

Full Name:

Title or Designation:

(Signature)

(Date)