



# **PROVISION OF EXTERNAL AUDIT SERVICES AT ESR**

**TENDER NO.11-2025**

**OPEN TENDER**

03/09/2024  
Eswatini Railways

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## ABBREVIATIONS / ACRONYMS

ESR – Eswatini Railways  
 PO – Purchase Order  
 GST – General Sales Tax  
 VAT – Value Added Tax

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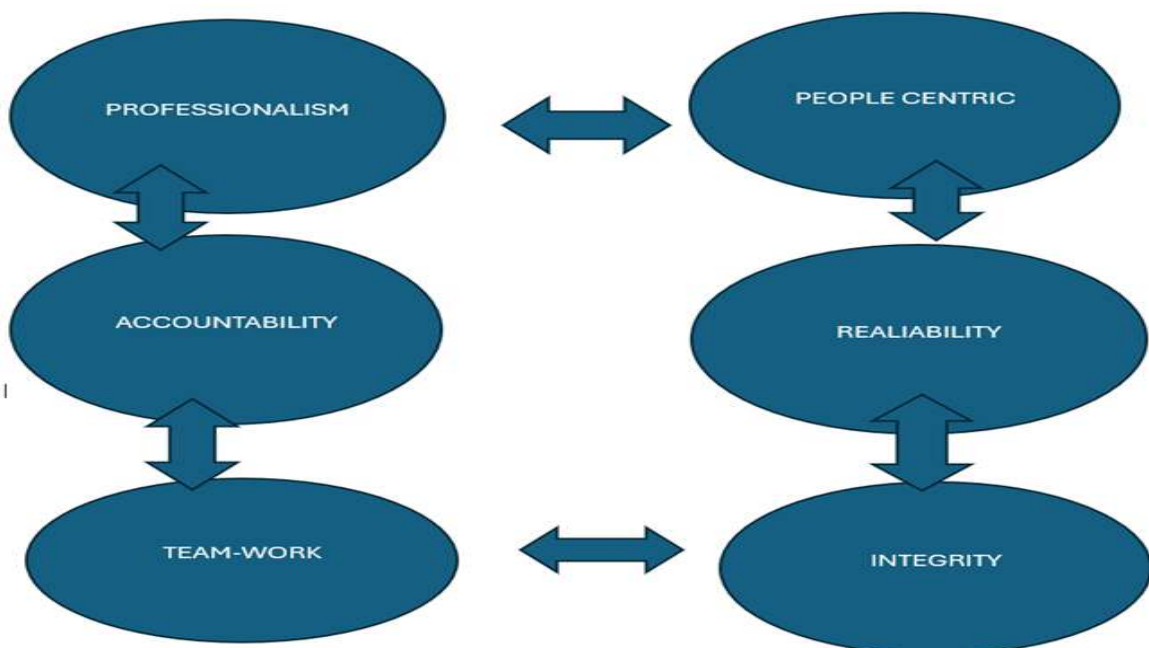
## 1.0 INTRODUCTION

### 1.1 Introduction

Eswatini Railways (ESR) is a state-owned enterprise established under the Railway Act no. 15/1962. ESR provides quality rail transport logistics services as well as the passage of transit traffic from neighboring railways to the Port of Richard's Bay and Durban. ESR is a link between Eswatini's main industrial hub with the rail systems of Republic of South Africa, Mozambique, and other SADC countries for the haulage of bulk cargo. Eswatini Railways has its head office in Mbabane and has depots in various operational sites namely, Mpaka, Sidvokodvo, Mlawula, Phuzumoya and Matsapha with the workforce of 350 employees spread across the various sites, the majority located at Mpaka.

ESR seeks to engage a competent and suitable consultant whose task is to provide ESR with external audit services for a period of 3 years.

### 1.2 ESR Values are:



The value of accountability drives ESR to honestly adhere to a procurement process that is in line with international best practice, aimed at maintaining a fair and transparent tendering process. The tender document therefore includes all the necessary forms and conditions of contract and will therefore become the terms and conditions of contract once an award has been made.

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## 1.0 Background

### Objective of the tender

#### 1.1.1 Purpose

ESR wish to appoint external auditors on a 3-year cycle, commencing from the financial year ending 31 March 2025.

#### 1.1.2 Specific Objectives

ESR want to comply with the PEU Act requirements on the appointment of external auditors and international best practice.

#### 1.1.3 Scope of Work

The scope of work includes the following:

- Audit the financial statements of ESR in accordance with International Standards on Auditing (ISAs)
- Issue an audit opinion on the presentation of ESR financial statements in accordance with International Financial Reporting Standards (IFRS) and manner required by the Swaziland Railway Act of 1962.
- Identify and assess the risk of material misstatement of the financial statements, design and perform audit procedures responsive to those risk, and obtain audit evidence that is sufficient and appropriate to provide basis of opinion.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of director's use of the going concern basis of accounting, based on the audit evidence obtained.
- Evaluate the overall presentation, structure and content of the financial statements including disclosures.

## 1.2 Deliverables

- Final draft report of the financial statements including the following: statement of comprehensive income, statement of financial position, changes in equity and cash flows, notes to the financial statements and summary of significant accounting policies.
- Presentation of the financial statements to the Audit Committee and/or Main Board.

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- Management letter report on significant internal control weaknesses

### 1.3 Guidelines for Proposal

- a) Outline objectives, purpose and scope of the exercise
- b) Outline and describe the approach and methodology to carry out the exercise
- c) Describe the areas to be covered and expected deliverables
- d) Describe the process for quality assurance with regards to confidentiality, distribution of reports controls and integrity
- e) Describe the process or framework to ensure successful completion of the exercise.

### 1.4 Duration of the Assignment

The tender is for 3 years, commencing on financial year ending 31 March 2025.

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## 1.5 Evaluation Criteria - Competencies and Expertise Required and Weight Allocation

DESCRIPTION	POINTS
<b>A. Responsiveness of Tender (Yes / No)</b>	
<p>Required documentation to be submitted.</p> <p>A. Certificate of registration with Swaziland Institute of Accountants (SIA)</p> <p>B. Company profile.</p> <p>C. Completed set of Tender Documents.</p> <p>D. Original Copy of Valid Tax Compliance Certificate.</p> <p>E. Certified Copy of VAT Registration Certificate.</p> <p>F. Certified Copy of Certificate of Incorporation.</p> <p>G. Certified Copy of Valid Trading License.</p> <p>H. A certified copy of Form J (or an official statement of the Directors).</p> <p>I. Certified Copies of National IDs of Company Directors.</p> <p>J. Police Clearance Certificates of Company Directors listed in Form J.</p> <p>K. A tender bond duly signed.</p> <p>L. Banking details</p> <p>M. Proof of tender purchase</p> <p>N. Certified Copy of Labour Compliance Certificate</p> <p>O. Certified Copy of ENPF Certificate</p>	<b>Yes/No</b>
<b>B. Technical Capability and Availability of Resources (80)</b>	

Criteria Elements	Weight
1. Evidence of technical capacity to undertake the audit.	15
2. Evidence of previous similar assignments undertaken, and clients involved from the previous 3 years.	10

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<p><b>2. Qualification and experience in conducting audits</b></p> <p><b>a) Experience of Firm (10)</b></p> <p>(i) over 10 years (10 points)</p> <p>(ii) Between 5 – 10 years (4-8) points)</p> <p>(iii) Less than 5 years (3 point)</p> <p><b>b) Experience and Qualification of Team leader (20)</b></p> <p><b>Has An ACCA and at least 5 years' experience</b></p> <p>(i) ACCA and &gt;5 years (20 points)</p> <p>(ii) Bachelors and &gt;10 years (10-15points)</p> <p>(iii) Bachelors and less than 10 years (5-10 points)</p> <p><b>c) Experience and Qualification of other Team member (10)</b></p> <p>(i) Bachelors and &gt;5 years (7 – 10 points)</p> <p>Bachelors and less than 5 years (3 points)</p> <p><b>NB:</b> Consultant to provide CVs for Team leader as well as for Team members</p>	40
<p><b>4. Outline detailing understanding, approach and methodology to meet the requirements</b></p>	15
<p><b>5. A detailed work plan aligned to meeting requirements</b></p>	10
<p><b>6. Proof of relevant experience by providing four reference letters for similar projects completed within the last three years, with contact people and contact numbers; and brief description of the work carried out.</b></p> <p><b>NB:</b> ESR reserves the right to contact any of the references listed.</p>	5
<p><b>7. Consistent communication and consultation with ESR</b></p>	5
<p><b>A proposal with a score less than 70% (minimum technical qualifying mark) of the total points allocated above will be disqualified and eliminated from further evaluation.</b></p>	

### 1.6 Financial Evaluation (20)

This RFT is for a fixed price and price escalation at any stage after the submission of the proposal will not be allowed.

The proposer must provide a detailed cost breakdown of all costs: recurrent costs and associated costs; no hidden costs and it shall be priced in Emalangeneni.

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Submit all the above in a sealed envelope clearly marked:

**Financial Proposal: Tender No.11/2025 – Provision of External Audit Services at ESR**

The lowest evaluated financial proposal will be given the maximum financial score of 100 points. The financial scores of other financial proposals will be computed as follows:

$$Ps = \frac{\text{Lowest price}}{\text{Bid price}} \times \text{Total Points}$$

Where:

Ps - Points scored for bid under consideration.

The 80% for technical score and 20% for financial will contribute to the final score. The bidder achieving the highest combined technical and financial score will be selected as the best selected bidder. ESR reserves the right, at its sole discretion, to request clarifications of proposals or to conduct discussions for the purpose of clarification with any or all proposers.

### 1.5 Collection and Submission of Tender Documents

The RFP documents are obtainable at a non-refundable fee of E1 500.00 at Eswatini Railways Head Office, Accounts Section from **09 September 2024 to 07 October 2024** between 09:00am and 15:30hours. Documents are also downloadable at ESPPRA website, [www.sppra.co.sz](http://www.sppra.co.sz) or ESR website at [www.eswatinirail.co.sz](http://www.eswatinirail.co.sz)

The RFT shall close punctually at **11h00 on 7<sup>th</sup> of October 2024** in the tender box located at the main entrance of the Eswatini Railways Head Office in Mbabane at Reception. The documents should be submitted in a plain sealed envelope clearly marked “**Tender No.11-2025 –Provision of External Audit Services at ESR**” and must not bear any name or mark, which would identify the Tenderer.

The documents should be submitted as per the instructions in the Bid Documents.

Payment for the tender should be made at the bank:

**Banker: Eswatini Railways**

**Bank: Nedbank**

**Account Number: 20000002594**

**Branch Code: 360164**

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## **2.0 INSTRUCTIONS TO TENDERERS AND NOTES FOR PARTICULAR ATTENTION**

### **2.1 General**

The tenderers attention is drawn to the following notes, which **IF NOT COMPLIED WITH MAY CAUSE THE TENDER TO BE REJECTED.**

### **2.2 Compliance with Instructions**

The tender shall be submitted in accordance with the following Instructions as detailed below.

### **2.3 Completion of tender Documents**

The tender documents shall be completed as issued to the tenderer. The tender shall be signed and witnessed, and all information required filled in by the Tenderer.

### **2.4 Summary Prices/ Price list**

The tenderers must insert their price list or summary sheet including all delivered prices of all products specific to Railway. The prices must include all costs. Tender documents should include separate financial proposal in a sealed envelope separate from the Technical proposal.

### **2.5 Authority of tender**

The tender must be signed by a duly authorized representative and the evidence to that effect should be provided in a form of Board Resolution.

### **2.6 Alterations and Modifications**

Tenders shall be completed and submitted as printed. No alterations or medications shall be made to the tender documents. Tenderers shall use the original tender documents, failure to comply, will disqualify the tenderer. Tenderers shall comply entirely with the terms of the tender documents.

### **2.7 Errors**

There shall be no erasing/tip-pexing or over writing. Any mistake made shall be neatly cancelled and initialled by the tenderer.

### **2.8 Tender Bond**

To secure due performance by the Tenderer of the obligations undertaken by them, Tenders must be accompanied by a Tender Bond in the sum of the amount as stated on the Form of Tender Bond bound into the back of this document. The whole of the Tender Bond shall be forfeited should the Tenderer withdraw the whole or any part of

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his tender during the Tender validity period. An institution registered or licensed to do business in the Kingdom of Eswatini shall furnish the security. No tender will be considered unless it is accompanied by an approved Tender Bond.

## 2.9 Qualified Tenders

- a) A tender will be considered fully responsive if it contains no conditions and / or qualifications.
- b) Tenderers who choose to include conditions and / or qualifications must also include an assessment of the implications such conditions and/or qualifications may or will have in terms of quality of service/product(s), time constraints and cost. A failure to comply with this requirement shall result in the tender being rejected.
- c) Tenderers shall be notified in writing of any condition and / or qualification that is unacceptable to the ESR. The Tenderer shall be afforded an opportunity to withdraw such condition and / or qualification if it has no material bearing on the terms and conditions of this instruction document.

The ESR reserves the right to only consider tenders that have no conditions and / or qualifications.

## 2.10 Release of Tender Bond

For the unsuccessful tenderers, the Tender Bond will be released as soon as the tender has been awarded.

For the successful tenderer, the Tender Bond will only be released upon the signing of the Contract and when a performance bond has been received by Eswatini Railways. The successful tenderer shall be required to extend the validity of the Tender Bond accordingly upon award as this may change to become his Performance Bond.

## 2.11 Issuing of Additional Documents

If for any reason during the tender period it becomes necessary to vary the tender documents an addendum will be issued to all tendering Tenderers (for this reason Tenderers' address, telephone, telefax and contact person should be left with ESR when documents are collected).

Should any Tenderer have any queries about the tender, he should refer them in writing to [tenders@esr.co.sz](mailto:tenders@esr.co.sz) not later than the **23<sup>rd</sup> of September 2024**. All responses shall be shared with the tenderers by the **27<sup>th</sup> of September 2024**.

## 2.12 Incomplete Tenders

Tenderers must complete all required information to the tender. Tenders which are incomplete (i.e., leaving blanks and or not supplying information as required will **NOT** be considered.

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### **2.13 Services Required.**

The Eswatini Railways considers quality of service very important as poor-quality service has a lot of hidden operational costs which are costing the Railway a lot of money. Failure to adhere to all the conditions on quality may lead to outright termination of the agreement and blacklisting from further participation in ESR tenders.

### **2.14 Language of Tender**

All correspondence shall be in English.

### **2.15 Laws of Eswatini**

Tendering Companies are advised to familiarise themselves with the Laws of Eswatini e.g., Procurement act, customs, immigration, taxation, and labour laws.

### **2.16 Tender Validity Period**

Tenders shall remain valid and open for acceptance for ninety (90) days from the date of Tender opening.

### **2.17 Currency**

The Tenders shall be priced in Emalangeni. Payment to the successful tenderer will be in Emalangeni only.

### **2.18 Evaluation of Tenders**

Tenderers are advised that in the evaluation of tenders, the ESR is not bound to accept the lowest priced or any tender.

### **2.19 Expenses of Tender**

The ESR will not be responsible for the expenses, which may be incurred by the Tenderer in the preparation of the Tender.

### **2.20 Tender Price Summary**

Tenderers must present their financial proposal separate from the technical proposal and failure to do so shall cause the tender to be rejected.

### **2.21 Submission of Tender**

The Tenderer must return tender document consisting of:

- a. Certificate of registration with Swaziland Institute of Accountants (SIA)
- b. Company profile.
- c. Completed set of Tender Documents.
- d. Original Copy of Valid Tax Compliance Certificate.
- e. Certified Copy of VAT Registration Certificate.
- f. Certified Copy of Certificate of Incorporation.
- g. Certified Copy of Valid Trading License.
- h. A certified copy of Form J (or an official statement of the Directors).
- i. Certified Copies of National IDs of Company Directors.
- j. Police Clearance Certificates of Company Directors listed in Form J.
- k. A tender bond duly signed.

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- l. Banking details
- m. Proof of tender purchase
- n. Certified Copy of Labour Compliance Certificate
- o. Certified Copy of ENPF Certificate

to arrive not later than the date specified in the tender notice or by hand to the ESR Headquarters, Dzeliwe Street, Mbabane building in at the time and the date indicated. The documents should be forwarded in a plain sealed envelope bearing the Tender Number and Tender title on the top left-hand corner and must not bear any name or mark, which would identify the Tenderer. RFP opening will be opened publicly.

## **2.22 Contact Person at Eswatini Railways**

Information concerning the tender document can be obtained from: The Secretary of the Tender Board, Eswatini Railways, and P. O. Box 475, Mbabane, ESWATINI. TELEPHONE: 2411 7400; FAX: 2411 7499. Emails can be sent to: [Tenders@esr.co.sz](mailto:Tenders@esr.co.sz)

## **2.23 Rejection of Tenders**

Any Tenderer who does not conform to the above instructions shall be rejected.

## **2.24 Notice of Intention to Award Contract**

An intention to award notice indicating the name of the best evaluated tenderer, the value of the proposed contract and any evaluation scores shall be communicated to all tenderers who submitted tenders. The notice of intention to award will be sent and published to the ESPPRA website at least 10 working days before the contract award.

## **2.25 Instructions as part of the Contract**

The above-mentioned instructions will form part of the contract.

## **2.26 Tender Withdrawal, modification, or substitution by tenderers**

Tenderers will not be permitted to change the substance of their offers after the tender box has been opened. Tenderers may modify or withdraw their bids after submission, provided that a written notice of modification is received by ESR prior to the deadline for its submission. A withdrawal notice may also be sent to [tenders@esr.co.sz](mailto:tenders@esr.co.sz) , but followed by a signed confirmation copy. The changes or modifications shall be initialled in black ink.

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## 3.0 CONDITIONS OF CONTRACT

### 3.1 Definition

“Purchaser” is Eswatini Railways (ESR).

“Days” refer to calendar days.

### 3.2 General conditions and notices

Any notice or other communication whatsoever which ESR is required to give or make to the Tenderer in terms of the contract shall, without prejudice to any other method of giving or making it, be sufficiently given or made if it is sent by post in a letter addressed to the Tenderer at the last place of abode or business of the Tenderer and if the letter is not returned through the post undelivered, such notice or communication shall be deemed for the purpose of the contract to have been given or made at the time at which the letter would in the ordinary course of post have been delivered.

### 3.3 Tenderer not to sublet the contract.

The contract shall be considered as a contract made in Eswatini and subject to the “Law of Contract” in Eswatini.

The Tenderer shall not give, bargain, sell, assign, sublet or otherwise dispose of the contract or any part thereof or the benefit or advantage of the contract without the previous consent in writing of ESR.

### 3.4 Variations

The price per item shall not be subject to any adjustment whatsoever during the contract period.

### 3.5 Payment Terms and Conditions

Payment will be effected on a monthly or annual basis against statements which should be delivered within 30 days before the elapse of the period of cover. Payment will be made within 30 days for the date of receipt of statement.

### 3.6 Exchange Rate

Currency fluctuations in the exchange rates between Emalangeni / Rand and the currencies used to purchase imported items quoted in the tender documents shall not affect the prices specified cover.

### 3.7 Breach of terms and conditions

In case the broker shall be in breach of any of the terms and conditions of this agreement.

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### 3.8 Termination by ESR

ESR, may at any time terminate the contract by giving written notice to the Tenderer if the Tenderer becomes bankrupt or otherwise insolvent. In this event, termination will be without compensation to the Tenderer, provided that such termination will not prejudice or affect any right of action or remedy which has accrued or will accrue thereafter to the insured.

### 3.9 Resolution of Dispute

ESR and the Tenderer shall make every effort to resolve amicably by direct negotiation any disagreement or dispute arising between them under or in connection with the contract.

### 3.10 Mediation or arbitration

If, after fourteen (14) days from the commencement of such negotiations, the purchaser and the seller have been unable to resolve amicably a contract dispute be referred for adjudication or arbitration in accordance with the laws of Eswatini.

### 3.11 Contractor Liable for all Taxes, Duties, Fees, etc.

The Tenderer shall be entirely responsible for all taxes, duties, licence fees, etc., incurred until delivery of the contracted service to the Insured.

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**4.0 FORM FOR TENDER BOND**

WHEREAS Messrs .....

of .....  
(Name and address of Tenderer)

Hereinafter referred to as the "Tenderer" has on ..... (Date)

Submitted his Tender/RFP for **Tender No.11-2025 – Provision of External Audit Services at ESR**

AND WHEREAS the said Tenderer has undertaken to abide by his Tender so submitted for a period of forty-five (45) calendar days from the date of submission hereinabove stated, or such other period as may mutually be agreed between Eswatini Railways, represented by the Chief Executive Officer of Eswatini Railways and the Tenderer, and notified to us by the ESR.

**NOW, WE,**

(Name and address of Financial Institution registered in the Kingdom of Eswatini) hereby guarantee and undertake to pay to the account of the ESR on first demand in writing and without reference to the Tenderer the sum of EMALANGENI TEN THOUSAND (E10, 000.00).

**PROVIDED THAT**

- a) This Tender Bond remains valid, and
- b) The ESR declares in writing that the Tenderer has failed to abide by his undertaking that the Tender shall remain open for acceptance within the specified period or that the Tenderer is unwilling for some reason (which shall be clearly stated) to abide by his Tender or enter into a Contract Agreement with the ESR per the RFP document.

This Tender Bond shall remain valid in the first instance until .....

(calculated as Ninety (90) calendar days from the date of submission of the said Tender) and will be extended upon written application by the ESR at least one (1) working day in advance of the last date of validity.

.....  
(Authorised Signature) (Date)

.....  
(Name of Signatory) (Seal/Stamp of Financial Institution)



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.....

(Position of Signatory)

**5.0 - DECLARATION OF ELIGIBILITY FORM**

The bidder must provide a signed declaration in the following format in company letterheads:

[Name of Bidder, Address, and Date]

**TO: THE CHIEF EXECUTIVE OFFICER  
Eswatini Railways  
PO Box 475  
Mbabane H100  
Eswatini**

Dear Sir,

**RE: Tender No.11-2025 – Provision of External Audit Services at ESR**

We, hereby declare that:

- a) We, have a legal capacity to enter the contract;
- b) We, are not insolvent, in receivership, suspended, bankrupt or being wound up and not subject of any legal proceedings;
- c) We, have not been convicted of any criminal offence related to professional conduct or making of false statement or misrepresentations of qualifications to enter into a contract within a period of five (5) years preceding the commencement of the procurement proceedings;
- d) We do not have a conflict of interest in relation to the procurement requirement.
- e) We have fulfilled our obligations to pay taxes and social security contributions; and adhere to basic labour legislation.
- f) We are not subject to suspension from participating in public procurement; and none of our directors or officers have been involved in a tenderer or supplier currently subject to suspension.

Authorized (Full Name): \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



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## 6.0 - TECHNICAL BID SUBMISSION FORM

The bidder must provide a signed declaration in the following format in company letterheads:

[Name of Bidder, Address, and Date]

**TO: THE CHIEF EXECUTIVE OFFICER  
Eswatini Railways  
PO Box 475  
Mbabane H100  
Eswatini**

Dear Sir,

**RE: Tender No.11-2025 – Provision of External Audit Services at ESR**

I, the undersigned declare that:

(a) I, the undersigned, offer to provide the above services in accordance with your Request for Proposal and our Proposal. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal sealed under a separate envelope.

(b) We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to disqualification.

(c) If negotiations are held during the period of validity of the Proposal as indicated in Section I, we undertake to negotiate on the basis of the proposal. Our Proposal is binding upon us and subject to the modifications resulting from contract negotiations.

(d) We, undertake, if our proposal is accepted, to initiate and complete the provision of the services in accordance with your requirements.

(e) We understand that Eswatini Railways is not bound to accept the lowest or any proposal.

Yours Sincerely,

Authorized Signature : \_\_\_\_\_

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

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Title of Signatory : \_\_\_\_\_

## 7.0 - FINANCIAL PROPOSAL SUBMISSION FORM

*[The Financial Proposal Submission Form should be included in the financial proposal.]*

The bidder must provide a signed declaration in the following format in company letterheads:

[Name of Bidder, Address, and Date]

**TO: THE CHIEF EXECUTIVE OFFICER  
Eswatini Railways  
PO Box 475  
Mbabane H100  
Eswatini**

Dear Sir,

**RE: Tender No.11-2025 – Provision of External Audit Services at ESR**

I, the undersigned declare that:

I, offer to provide the above goods / services in conformity with the Request for Tender at

a total value of (Numerical – specify currency) \_\_\_\_\_; in  
words

(b) A detailed financial proposal is attached;

(c) The proposal will be valid for a period of \_\_\_\_\_ (numerical) /  
\_\_\_\_\_ (words) calendar days from the date fixed for the  
proposal submission deadline in accordance with the Request for Proposal, and it  
shall remain binding upon myself, subject to any modifications resulting from  
negotiations, and may be accepted at any time before the expiration of that period.

(d) I, understand that you are not bound to accept any proposal that you receive;

Yours Sincerely,

Authorized Signature : \_\_\_\_\_

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

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Title of Signatory : \_\_\_\_\_

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