

## **EXPRESSION OF INTEREST (EOI)**

### **HIRING OF A CHARTERED ACCOUNTANT FIRM REGISTERED WITH ICAP, HAVING SATISFACTORY QCR RATING, FOR INDEPENDENT ASSESSMENT OF UNACCOUNTED FOR GAS (UFG) LOSSES AND TBS WISE RECONCILIATION METHODOLOGY OF SUI NORTHERN GAS PIPELINES LIMITED (SNGPL)**

**Reference No. Tender Enquiry No. SNGPL. UFG-01-26**

**Last Date of Submission of EOI is 09<sup>th</sup> June 2026 at 1500 hrs**

**Background:** Sui Northern Gas Pipelines Limited (SNGPL) is one of Pakistan's largest integrated gas utility companies, engaged in the transmission and distribution of natural gas to over 7.3 million domestic, commercial, and industrial consumers across Punjab, Khyber Pakhtunkhwa, Islamabad, and Azad Jammu & Kashmir, operating under a licence granted by the Oil and Gas Regulatory Authority (OGRA).

Unaccounted-for-Gas (UFG) remains a critical operational, financial, and regulatory parameter for the Company, with direct implications on tariff determination and financial performance under the OGRA framework. The Board of Directors, advised the Management for:

1. Independent verification of Unaccounted-for-Gas (UFG) volumes for Transmission and Distribution systems, for the five-year period ending FY 2024-25;
2. TBS Monitoring System independently verified through a third party assessment to ensure accuracy and reliability of results.

The objective of this engagement is to appoint a competent consultant ("Service Provider") to undertake an independent assessment of the above mentioned assignments as per detailed TORs.

**Scope of the Assignment:** The engagement shall be executed in two concurrent parts: (i) checking and verification of UFG volumes and internal controls; and (ii) review and improvement of TBS-wise reconciliation methodology and accountability mechanisms.

**i. Checking and Verification of UFG Volumes and Internal Controls:**

- Checking and verification of the reporting of monthly Unaccounted-for-Gas (UFG) volumes, broken down into Transmission and Distribution systems, for the 5-year period ending FY 2024-25.

- Assessment of the adequacy of internal controls over UFG calculations, reporting systems, and metering framework.
- Identification of data gaps, control weaknesses, and reporting inconsistencies in UFG volumes across the Transmission and Distribution network.

**ii. Review and Improvement of TBS-wise Reconciliation Methodology and Accountability Mechanisms:**

- Review of the existing methodology for carrying out TBS-wise UFG reconciliation, identifying weaknesses and proposing improvements.
- Assessment of accountability mechanisms governing TBS-wise performance and submission of specific recommendations for improvement.
- Benchmarking of SNGPL's UFG performance and reconciliation practices against applicable regulatory standards and, where relevant, comparable international gas utility practices.
- Quarterly compliance reports

**Consultant Requirements:** The assignment will be undertaken by a Chartered Accountant firm registered with ICAP, having a satisfactory QCR rating and served as Statutory External Auditor of Natural Gas Utility Company(s) in Pakistan for any period within the last 10 year, thereby possessing the requisite institutional knowledge of the Company's accounting systems, gas metering framework, and TBS infrastructure.

**Shortlisting Mandatory Criteria:**

The detailed evaluation criteria is attached as Appendix-I, in which a minimum score of 70/100 is required for qualification/short listing.

**Litigation Status:**

A declaration of non-involvement in any ongoing litigation or arbitration against SNGPL or any Government entity, to be provided on a Rs. 100 non-judicial stamp paper.

**Hard copy of supporting documents required as evidence.**

Only short-listed firms meeting the above criteria will be invited to submit detailed proposals under *Quality and Cost Based Selection (QCBS)*, as per the Procurement of Consultancy Services Regulations 2010.

**Submission of EOI:** EOIs can only be submitted by firms registered with PPRA for e-procurement. Submissions must be duly filled in, signed, and stamped, and uploaded through the EPADS system (<https://eprocure.gov.pk/#/auth/login>). The deadline for submission is **09<sup>th</sup> June 2026 at 1500 hrs**, with opening on the same day at 1530 hrs at SNGPL Head Office, Lahore. Submissions received after the deadline will not be entertained. The Sui Companies reserves the right to reject any or all the proposals and annul the process without assigning any reason.

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| <b>General Manager (UFG-C)</b><br><b>Sui Northern Gas Pipelines Limited</b><br><b>Gas House, 6<sup>th</sup> Floor, 21-Kashmir Road,</b><br><b>Lahore-Pakistan</b> | <b>General Manager (Accounts)</b><br><b>Sui Northern Gas Pipelines Limited</b><br><b>Gas House, 4<sup>th</sup> Floor, 21-Kashmir Road,</b><br><b>Lahore-Pakistan</b> |
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Following may be contacted for any query:

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**Proposal Evaluation For Engagement Of Consultant For Independent Assessment Of Company'S UFG Losses And Tbs-Wise Reconciliation Methodology**

**A). MANDATORY REQUIREMENTS:**

- 1). Only Chartered Accountant firms registered with ICAP having satisfactory QCR rating (Attach documentary evidence.)
- 2). Valid NTN, PTN (with active status) and Professional Tax Certificate must be attached.

**B). General**

Total = 60 (Minimum Required = 45)

| Sr. No.  | Description  | Points                             | Maximum | Yes / No | Marks Obtained |
|--|--|------------------------------------|---------|----------|----------------|
| 3  | Served as Statutory External Auditor of Natural Gas Utility Company in Pakistan for any period within the last 10 years.   |                                    | 20      | Yes      | Not applicable |
|  | i. More than 5 years   | 20                                 |         | Yes      | Not applicable |
|  | ii. Less than 5 years  | 10                                 |         |          |                |
| 4  | Number of overall partners in the firm.  |                                    | 20      |          |                |
|  | i. 40+   | 20                                 |         |          |                |
|  | ii. 20-40  | 15                                 |         |          |                |
| 5  | Present strength of workforce, with professional qualification CA involved in Audit & Assurance related services.  |                                    | 10      |          |                |
|  | i. 50  | 10                                 |         |          |                |
|  | ii. 40   | 7                                  |         |          |                |
| 6  | Office establishment in Country.   |                                    | 10      |          |                |
|  | i. Lahore, Karachi & Islamabad   | 10                                 |         |          |                |
|  | ii. Lahore and Islamabad   | 7                                  |         |          |                |
|  | iii. Lahore only   | 5                                  |         |          |                |
| Total  |  |                                    | 60      |          |                |
| <b>C): Specific to the Assignment</b>  |  | Total = 40 (Minimum Required = 25) |         |          |                |
| 7  | Audit & Assurance related services rendered to Corporate clients within the last 5 years, with revenue up to:  |                                    | 10      |          |                |
|  | i. 3 clients having annual turnover in excess of Rs. 750 Billion each  | 10                                 |         |          |                |
|  | ii. 3 clients having annual turnover in excess of Rs. 500 Billion each upto Rs 750 billion   | 7                                  |         |          |                |
|  | iii. 3 clients having annual turnover in excess of Rs. 250 Billion each upto Rs 500 billion  | 5                                  |         |          |                |
| 8  | Experience in review of Unaccounted-for-Gas (UFG) / system gas loss, metering accuracy, KMIs related to UFG benchmark or gas balancing / reconciliation studies for gas utilities in Pakistan, within the last 5 years.      |                                    | 10      |          |                |
|  | i. 3 or more engagements   | 10                                 |         |          |                |
|  | ii. 2 engagements  | 7                                  |         |          |                |
|  | iii. 1 engagement  | 5                                  |         |          |                |
| 9  | Gas Sector Technical Expert (minimum 1): Engineer or specialist with demonstrated experience in gas utility company in Pakistan in metering, TBS systems, UFG quantification, or gas distribution / transmission operations. |                                    | 20      |          |                |
|  | i. 10 years+ experience  | 20                                 |         |          |                |
|  | ii. 7-10 years experience  | 10                                 |         |          |                |
|  | iii. 5-7 years r experience  | 5                                  |         |          |                |
| Total  |  |                                    | 40      |          |                |
| Total  |  |                                    | 100     |          |                |
| <b>Note: The Service Provider will provide following documentary evidence in each of the above criteria:</b> |  |                                    |         |          |                |
| 1  | Current QCR rating list issued by ICAP with the name of the firm highlighted for identification purpose.   |                                    |         |          |                |

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|----|--|
| 2  | Valid NTN, PTN (with active status) and Professional Tax Certificate.  |
| 3  | Detail of Partners with their credentials and ICAP registration number on Firms Letter head duly signed and stamped.   |
| 4  | Detail of the clients and type of services being provided on Firms Letter head duly signed and stamped.  |
| 5  | Complete detail of the office establishments (along with address) of the Firm in the country on Letter head duly signed and stamped.   |
| 6  | Contracts/documents verifying the detail of the clients to whom Sales Tax Return filing services are being rendered.   |
| 7  | Detail of the clients, type of services and the latest revenue as per last published financial report being provided on Firms Letter head duly signed and stamped.   |
| 8  | Contracts/documents verifying the detail of the clients to whom UFG related services are being rendered.   |
| 9  | An undertaking on the firms letter head confirming that all the information, documents, certificates, and particulars submitted in connection with the EOI are true, correct, complete, and authentic to the best of knowledge and belief. |
| 10 | The Company reserves the right to reject any firm, at any stage of the bidding process, if it is found that the bidding firm has provided incorrect, false, misleading, or incomplete information or has concealed any material fact.      |