

29 December 2020

Dear Sir/Madam,

INVITATION TO PARTICIPATE IN THE OPEN TENDER FOR LICENSING OF e-EXAMINATION SOFTWARE AND RELATED SERVICES FOR EXAMINATIONS FOR THE SINGAPORE ACCOUNTANCY COMMISSION

1. In this invitation to tender ("ITT"), the Singapore Accountancy Commission ("SAC") (incorporated under the Singapore Accountancy Commission Act 2013 (Cap. 5) of Singapore) hereby invites Tenderers to each submit a formal proposal ("Tender") for the licensing of e-examination software and related services for examinations for the SAC in accordance with all the terms and conditions as set out in this ITT (which includes all its Annexes) and the terms and conditions.
2. The objective of this ITT is to provide the licence for e-examination software and related services specified in paragraph 1 as more particularly described in the **Requirement Specifications in Annex B**.
3. Each Tender Offer must be submitted in accordance with this ITT, including
 - (a) Instructions to Tenderers and Conditions of Contract – Annex A
 - (b) Requirement Specifications – Annex B
 - (c) Requirements for Service Level Standards and Infrastructure and Security of Software System – Annex C
 - (d) Evaluation Criteria – Annex D
 - (e) Particulars of Tenderer Form, Form of Tender, Schedule of Rates, and Statement of Compliance - Annex E.Any Tender Offer not made in accordance with the Instructions will not be considered.
4. All required items must be submitted not later than the closing date and time specified in paragraph 6. The SAC may reject any Tender Offer where any attempt is made to amend and/or vary the terms or conditions in this ITT, including all its Annexes.
5. The issuance by the SAC of a Letter of Acceptance (as defined in Annex A) accepting the Tender Offer or part thereof shall create a binding Contract between the SAC and Contractor concerned on the terms and conditions as set out in this ITT (including all its Annexes). Such issuance of the Letter of Acceptance to the address or email of the Contractors as specified in the Tender Offer, whether through email or by hand or by post, shall be deemed effective communication of acceptance.
6. All Tender Offer must be submitted via email to enquiries@sac.gov.sg not later than **5.00pm (Singapore Time) on 1 February 2021** (the "Closing Date").

MR. LAW YEW KWONG
CHIEF EXECUTIVE
SINGAPORE ACCOUNTANCY COMMISSION

Note: This is an Electronic Proposal Document. No Signature is required.

INSTRUCTIONS TO TENDERERS

1 Definitions

- 1.1 Throughout this Invitation to Tender and any resultant Contract, unless the context otherwise requires, the following definitions shall apply:
- (a) "Invitation to Tender" means the invitation to participate in this Tender and comprises all tender documents forwarded to the Tenderer inclusive of the Covering Letter, Form of Tender, Instructions to Tenderer, Conditions of Contract, Requirement Specifications, Evaluation Criteria and any other documents and forms enclosed.
 - (b) "Contract" means any resultant contract and its Annexes between the SAC and the successful Tenderer.
 - (c) "Contractor" means the successful Tenderer.
 - (d) "Tenderer" means a person or his permitted assigns tendering to provide the Goods and/or Services, and shall be deemed to include two or more persons if appropriate.
 - (e) "Conditions of Contract" also includes such clauses from the Compendium of Additional Clauses as will form part of the Contract.
- 1.2 Save as set out above, all other terms referred to in this Invitation to Tender shall have the same meanings as those given in the Conditions of Contract.

2 Evaluation Criteria

- 2.1 Where the Invitation to Tender specifies evaluation criteria in terms of the financial category and supply category/head required for registration with any Government Registration Authority (GRA), namely the Expenditure and Procurement Policies Unit of the Ministry of Finance and the Building and Construction Authority, as the case may be, the evaluation of such criteria will be delegated to the relevant GRA.
- 2.2 Where a Tenderer's existing registration with a GRA, which is valid up to the closing date of this Tender, specifies that the Tenderer has met particular criteria in relation to particular financial category and supply category/head, the SAC will regard the Tenderer as having met the criteria specified in the registration for the financial category and supply category/head set out in the registration and in the manner set out in the registration.
- 2.3 Tenderers who are registered with the relevant GRA, specifying that they have met the criteria for this Tender, must declare their registration status in the manner set out in the Invitation to Tender.
- 2.4 Tenderers who do not hold a valid registration from the relevant GRA specifying that they have met the criteria for this Tender are advised to apply for the registration with the relevant GRA at the earliest possible opportunity and declare their registration status in their tenders. Such tenderers should apply for registration with the Ministry of Finance through the Electronic Business (GeBIZ) with effect from 9th September 2002. The address for the GeBIZ Homepage is <https://www.gebiz.gov.sg>. If by the closing date of tender, their registration with the relevant GRA is still pending, tenderers should enclose a copy of the receipt for registration fee paid issued by the GRA(s) with their tenders.

3 Eligibility

- 3.1 Any company or business who is currently debarred from participating in Government tenders is not eligible to participate in this Tender. If a tender is submitted without explicitly mentioning that the Tenderer is currently debarred, the SAC shall treat the submission of the tender as an express continuing declaration by the Tenderer that the Tenderer is in fact eligible to participate in this Tender and, if such a declaration is discovered to be false, the SAC will be entitled to rescind any contracts entered into pursuant to such a tender, without the SAC being liable therefore in damages or compensation.

4 Submission of Tender

- 4.1 Tenderers shall submit their tenders in accordance with the following mode of submission:

Information or document(s) in tender	Mode of Submission	Closing Date (Singapore Time)
All information and supporting documents listed in this Tender, including duly-filled forms (i.e. Annexes A to E)	This shall be submitted to the SAC using electronic submission via email to enquiries@sac.gov.sg	1 February 2021, 5.00 pm.

- 4.2 The SAC reserves the right to reject tenders not submitted in accordance with the mode(s) of submission specified in the Instructions to Tenderers.
- 4.3 All the relevant requirements of this invitation to tender ("ITT") must be complied with, failing which the Tender concerned may be rejected on the grounds of non-compliance.
- 4.4 Tenderers providing Tender must possess the relevant experience and track record in providing the required services, and provide all relevant documentation as evidence of such qualities, including without limitation the following:
- (a) The names and resumes of the Tenderer's proposed team members and their intended roles in providing the Services;
 - (b) A list of services of similar nature undertaken directly by the proposed assigned team members (especially for government agencies and statutory bodies); and
 - (c) The Tenderer's current policies and practices with regards to the handling of classified and/or client information;

5 Compliance with Instructions

- 5.1 Tenders will be accepted only if submitted according to the instructions contained and in the form(s) prescribed in the Invitation to Tender. Any tender which attempts to vary the Form of Tender or Conditions of Contract is liable to be rejected. In consideration of the tenderer agreeing to abide by these instructions in the Invitation to Tender, the SAC shall evaluate the tenders fairly and in accordance with the said instructions.

6 Validity Period

- 6.1 Tenders submitted shall remain valid for acceptance by the SAC for a period of one hundred and twenty (120) days from the Closing Date stated in paragraph 4 above and during such extension of the period as may afterwards separately be agreed to in writing by the Tenderer at the request of the SAC.

7 Amendment of Terms

- 7.1 The SAC reserves the right to amend any terms in, or to issue supplementary terms to any of the sections and provisions of the ITT, by way of a corrigendum at any time prior to the Closing Date.

8 Withdrawal of Tender

- 8.1 No tenders may be withdrawn after the closing date prescribed in the Invitation to Tender. Any Tenderer who attempts to do so may, in addition to any remedy which the SAC may have against him, be liable to be debarred from future Government tenders.
- 8.2 The SAC reserves the right to withdraw this ITT before the Closing Date at its sole and absolute discretion without giving any reason.

9 Compliance with Part Numbers

- 9.1 If the SAC has, in this Invitation to Tender, stated the Part Numbers of the Goods required and the Tenderer wishes to offer an item which does not correspond with any of the stated Part Numbers, the offer by the Tenderer shall, for the purposes of Clause 9 hereof be deemed to be non-compliant with technical requirements.

10 Compliance with Technical Requirements

- 10.1 The Tenderer shall provide explicit responses of compliance or non-compliance with any other technical requirements enclosed in this Invitation to Tender. In the event of any non-compliance with the technical requirements, the Tenderer shall satisfy the SAC (by providing a certification from the manufacturer of the item offered or a copy of the relevant extract from any reputable publication citing clearly its title and edition) that the form, fit and function of the items offered are equivalent to the Goods required and that they are interchangeable. Where the Tenderer fails to satisfy the SAC in the manner above, the tender is liable to be rejected.

11 Acceptance of Tender

- 11.1 The SAC shall be under no obligation to accept the lowest or any tender and is under no obligation to award any contract under the ITT. The SAC shall normally not enter into correspondence with any Tenderer regarding the reasons for non-acceptance of a tender, and for not awarding any contract under this ITT after evaluating the Tenders received, as the case may be.
- 11.2 The SAC reserves the right, unless the Tenderer expressly stipulates to the contrary in his tender, of accepting such portion of each tender as the SAC may decide.
- 11.3 The issue by the SAC of a Letter of Acceptance accepting the tender or part of the tender shall create a binding Contract on the part of the Tenderer to supply to the SAC the Goods and/or Services offered in the tender. The Contract shall be governed by the Conditions of Contract. The Letter of Acceptance will be handed, posted or emailed to the successful Tenderer's address as given in his tender and such handing, posting or emailing shall be deemed good service of such notice. The SAC may at its discretion require the Tenderer to sign a written agreement.
- 11.4 The Letter of Acceptance may be issued:
- (a) To the successful Tenderer's address as given in his tender by hand, post or email.

Such issuance of the Letter of Acceptance, by hand, post or email shall be deemed effective communication of acceptance.

12 Samples

- 12.1 Where the Invitation to Tender specifies that samples; e.g. of Goods and/or packages, shall be submitted as evidence of the type and quality of items offered in the Tender, such samples shall be delivered at the site and by the time stipulated in the Invitation to Tender and should be marked clearly with the Tender number, item number and the name of the tenderer. Where samples are required, failure to provide the required samples at the stipulated time may render the tender liable to be disqualified.
- 12.2 The Tenderer shall indicate, when submitting the samples, whether he wishes the samples to be returned. If no indication is given, the SAC shall not be obliged to return any samples to the Tenderer. Notwithstanding the above, risk of loss or damage to the samples shall at all times remain with the Tenderer and where the samples are to be subject to destructive testing, such samples will not be returned to the Tenderer.
- 12.3 All costs, including but not limited to all shipping and transportation duties incurred in providing and delivering such samples to the SAC shall be borne by the Tenderer.

13 Specifications, Patterns, Samples or Drawings

- 13.1 Any specifications, patterns, samples or drawings specified in the Invitation to tender will be available for inspection by the Tenderer at the address specified on the invitation during normal working hours up to the stipulated time on the closing date.

14 Language

- 14.1 The tender and all supporting technical data and all documentation to be supplied by the Tenderer shall be written in the English language.

15 Export Approval

- 15.1 The Tenderer shall indicate clearly whether there is any requirement for the SAC to furnish end-user certificates or statements. The Tenderer shall also indicate clearly in his tender if there is a need for the SAC to enter into separate agreement(s) with the Tenderer to satisfy export requirements of the Tenderer's or any foreign government.

16 Confidentiality

- 16.1 Except with the consent in writing of the SAC the Tenderer shall not disclose this Tender, or any of its provisions, or any specifications, plans, drawings, patterns, samples or information issued by the SAC.
- 16.2 The SAC may require an unsuccessful Tenderer to return any specifications, plans, drawings, patterns, samples or instructions issued by the SAC.

17 Ownership of Tender Documents

- 17.1 All documents submitted by the Tenderer in response to this Invitation to tender shall become the property of the SAC. However, intellectual property in the information contained in the tender submitted by the Tenderer shall remain vested in the Tenderer. This Clause is without prejudice to any provisions to the contrary in any subsequent contract between the Tenderer and the SAC.

18 Alteration, Erasures or Illegibility

- 18.1 Except for amendments to the entries made by the Tenderer himself which are initialed by the Tenderer, tenders bearing any other alterations or erasures and tenders in which prices are not legibly stated are liable to be rejected.

19 SAC's Clarifications of the Tenderer's Proposal

19.1 In the event that the SAC seeks clarification upon any aspect of the Tenderer's proposal, the Tenderer shall provide full and comprehensive responses within two (2) working days of notification.

20 Expense of Tenderer

20.1 In no case will any expense incurred by the Tenderer in the preparation of his tender be borne by the SAC.

21 The Goods and Services Tax (GST)

21.1 The Tenderer shall not include in the rates and prices proposed in his tender, the Singapore Goods and Services Tax (GST) chargeable for the supply of Goods or Services required in the Tender. All rates and prices quoted shall be exclusive of the said GST chargeable on the supply of the said Goods and Services.

21.2 If the Tenderer is a taxable person under the GST Act, the SAC will pay the successful tenderer, in addition to the rates and prices proposed, the GST chargeable on the supply of Goods and Services provided pursuant to this Tender.

22 GST Registration

22.1 The Tenderer shall declare his GST status in his tender. He shall clearly indicate whether he is, or whether he will be a taxable person under the GST Act. He shall, if available, furnish the GST registration number to the SAC.

22.2 A Tenderer who declares himself to be a non-taxable person under the GST Act but who becomes a taxable person after the award of the Tender shall forthwith inform the SAC of his change in GST status. He shall be entitled to claim from the SAC any GST charged on the supply of Goods or Services made by him after his change in GST status.

23 Notification

24.1 Notification will not necessarily be sent to unsuccessful tenderers by the SAC.

24 Applicable Law

24.1 All tenders submitted pursuant to this Invitation to Tender and the formation of any resulting contracts shall be governed by the Applicable Law Clause in the Conditions of Contract.

25 Ownership Status of Tenderer

25.1 The Tenderer shall provide full information on

- (a) The name and address of any person, company or corporation which owns, whether directly or indirectly, at least 50% of the total number of shares in the Tenderer;
- (b) The number, percentage and class of shares held by such person, company or corporation.

26 Shortlisting Tenderers

26.1 The SAC reserves the right to shortlist tenderers in accordance with the criteria set forth in the Invitation to Tender; and give those so shortlisted the opportunity to submit new or amended tenders on the basis of the SAC' revised requirements, in accordance with a common deadline.

26.2 The tenders received based on the tenderer and updated requirements shall form the basis of the final tender evaluation. The tenders received in the final round shall be complete and comprehensive, and shall over-ride all tender proposals previously submitted. The final offer shall not make references to previous offers. All the tender proposals received in the previous rounds shall be treated as lapsed. Such final offers shall be submitted electronically as instructed by the SAC.

27 Consortium

27.1 As used in this Invitation to Tender, "Consortium" means an unincorporated joint venture through the medium of a consortium or a partnership.

27.2 The following shall apply if a tender is submitted by a Consortium:

- (a) Each member of the Consortium shall be a business Organisation duly organized, existing and registered under the laws of its country of domicile.
- (b) No Consortium shall include a member who has been debarred from public sector tenders.
- (c) After the submission of the tender, any introduction of, or changes to, Consortium membership must be approved in writing by the SAC.
- (d) The following documents must be submitted with this tender:
 - (i) A certified copy of the consortium or partnership agreement, signed by all members of the Consortium,
 - (ii) The tender is to be submitted by a member of the Consortium ("Lead Member"). Documentary proof must be provided that the Lead Member is authorized by all members of the Consortium to submit, sign the tender, receive instruction, give any information, and accept any contract and act for and on behalf of all the members of the Consortium. The documentary proof could be in the form of:
 - (1) Relevant provision(s) in the certified copy of the consortium or partnership agreement, or
 - (2) Certified copies of powers of attorney from each members of the Consortium.
- (e) Information must be submitted with respect to:
 - (i) The legal relationship among the members of the Consortium.
 - (ii) The role and responsibility of each member of the Consortium; and
 - (iii) The address of the Consortium to which the SAC may send any notice, request, clarification or correspondence.
- (f) If the SAC awards the Contract to a Consortium:
 - (i) The Letter of Acceptance may be handed, posted or emailed to the address of the Lead Member of the Consortium given in the tender.
 - (ii) The issue by the SAC of a Letter of Acceptance shall create a binding Contract on all the members of the Consortium.

- (iii) Each member of the Consortium shall be jointly and severally responsible to the SAC for the due performance of the Contract.
- (iv) As and when requested by the SAC, all members of the Consortium shall be required to sign a formal agreement in the appropriate form with the SAC. Until the said formal agreement is prepared and executed, the Consortium's tender together with the SAC's Letter of Acceptance, shall constitute a binding Contract on all the members of the Consortium.
- (v) In the event that any member of the Consortium withdraws from the Consortium or is adjudicated a bankrupt by a duly constituted judicial tribunal, or goes into liquidation in accordance with the laws of the country of incorporation, then the surviving member(s) of the Consortium shall be obliged to carry out and complete the contract.

28 Corrigenda to Invitation to Tender

- 28.1 The SAC reserves the right to amend any terms in, or to issue supplementary terms to the Invitation to Tender at any time prior to the closing date of the Tender.

29 Disclaimer

- 29.1 This Invitation to Tender may not contain all information which Tenderers may require. Tenderers should therefore make their own inquiries and seek such clarifications they think necessary. The SAC shall not be liable to any tenderer for any information in this Invitation to tender which is incomplete or inaccurate. For avoidance of doubt, the "information" mentioned in this paragraph excludes the Conditions of Contract and Requirement Specifications.

30 Schedule of Rates

- 30.1 Tenderers shall provide offers of their proposed schedule of rates for providing the required services under the Contract in the format set out in Annex E ("Tender").
- 30.2 The proposed fees rate shall comprise professional fees rendered by the respective Tenderers to provide the required services to SAC for each year. The fees payable to the successful appointed tenderer shall be based on this quoted amount.
- 30.3 The schedule of rates shall include out-of-pocket disbursements and must not include GST which, if the successful Tenderer provides evidence that it is a taxable person under the Goods and Services Tax Act (Cap. 117A), shall be borne by the SAC.
- 30.4 Stamp duty and court fees shall not constitute disbursements.

31 Tenderer's Request for Clarifications

- 31.1 Any tenderer wishing to seek clarification on this ITT must email its request to **enquiries@sac.gov.sg** before **5.00 pm (Singapore Time) on 21 January 2021**, failing which the SAC may disregard any such request.

CONDITIONS OF CONTRACT

1. DEFINITION

- 1.1. Should your offer be accepted, the terms and conditions as set out in this section shall govern the Contract between the Commission and your company ("Conditions").
- 1.2. In this Conditions, unless the context otherwise requires:
- (a) "Commission" or "SAC" shall mean the Singapore Accountancy Commission (incorporated under the SAC Act) and shall include any officer authorized by the Commission to act on its behalf.
 - (b) "Contract" includes ITQ or ITT (as the case may be), the Contractor's Quote Message or offer (submitted via email), these Conditions, the specifications and samples in relation to the Goods and/or Services provided by the Commission and/or the Contractor, (as the case may be), from time to time, Covering Letter, Contractor's Tender Offer, Instructions to Tenderers, these Conditions of Contract, Requirement Specifications, Letter of Acceptance, Order Message or any Commissioner Orders issued by the Commission to the Contractor for the supply of the Goods and/or performance of Services and shall include all supplementals, additions, variations and amendments to them as authorized by the Commission.
 - (c) "Contract Price" means the price exclusive of the Goods and Services Tax payable to the Contractor for the full and proper performance by the Contractor of his part of the Contract as determined under the provisions of the Contract and in law.
 - (d) "Contractor" means the successful supplier who has been awarded the Contract by the Commission.
 - (e) "Contractor's Quote Message" means the formal offer submitted to the SAC by the Contractor in accordance with the ITQ or ITT (as the case may be).
 - (f) "Defective Goods" means Goods that are delivered by the Contractor to the Commission pursuant to the Contract and are damaged, not new, unused, unfit for the purposes it was intended for or not in a workable condition as deemed by the Commission, in its sole discretion.
 - (g) "Deficient Services" means Services provided by the Contractor to the Commission pursuant to the Contract and do not satisfy the terms of the Contract or fails to meet the reasonable standards of the Commission.
 - (h) "Delivery Date" or "Performance Date" means the date agreed upon between the Contractor and the Commission on which the relevant Goods are to be delivered to the Commission or the Services to be performed by the Contractor.
 - (i) "Goods" means all goods, including parts or units thereof, which the Contractor is required to supply under the Contract and time shall be of the essence in respect of the supply of the Goods.

- (j) "Goods and Services Tax" or "GST" means goods and services tax charged under the Goods and Services Tax Act (Cap. 117A) of Singapore.
- (k) "Intellectual Property" means:
 - (i) patents, trademarks, service marks, logos, get-up, trade names, internet domain names, rights in designs, copyright (including rights in computer software) and moral rights, database rights, utility models, rights in know-how and other intellectual property rights, in each case whether registered or unregistered and including applications for registration, and all rights or forms of protection having equivalent or similar effect anywhere in the world;
 - (ii) rights under licenses, consents, orders, statutes or otherwise in relation to a right under sub-paragraph (i) above;
 - (iii) rights of the same or similar effect or nature as or to those in sub-paragraphs (i) and (ii) which now or in the future may subsist; and
 - (iv) the right to sue for past infringements of any of the foregoing rights.
- (l) "ITQ" means the invitation to quote for the appointment of a contractor for SAC issued by the SAC.
- (m) "ITT" means the invitation to participate in the tender for the supply of Goods and/or Services and comprises all the tender documents forwarded to the Tenderer, inclusive of the Covering Letter, Form of Tender, Instructions to Tenderers, Conditions of Contract, Requirement Specifications, Guidelines for Tender, Evaluation Criteria and any other documents and forms enclosed
- (n) "Letter of Acceptance" means the letter of acceptance issued by the Commission to the Contractor accepting the Contractor's Quote Message.
- (o) "Order Message" or "Commissioner Order" or "Purchase Order" means the order message or purchase order issued by the Commissioner to the Contractor for the Goods and/or Services, as the case may be.
- (p) "Parties" means the Commission and the Contractor, and "Party" shall mean any one of them.
- (q) "Price Schedule" means the schedule of the prices of the Goods and/or Services proposed by the Contractor's Tender Offer and accepted in the Letter of Acceptance.
- (r) "SAC Act" means the Singapore Accountancy Commission Act 2013 (Cap. 5 of 2013) of Singapore.
- (s) "Services" means the work which the Contractor is required to perform under the Contract and time shall be of the essence for the performance of the Services.

- (t) "Subcontractor" means any person, firm or company engaged by the Contractor to perform any part or parts of the Contractor's obligations with the Commission's written consent and includes the Subcontractor's duly appointed representatives, successors, permitted assignees, and the Subcontractor's subcontractor.
- (u) "Termination Date" means the date on which the Contract is terminated.
- (v) "Tender Offer" means the offer submitted by the Tenderer to provide Goods and/or Services to the Commission in response to the ITQ or ITT (as the case may be) and other documents submitted by the Tenderer and accepted in writing by the Commission.
- (w) "Tender Price" in respect of any of the Goods and/or Services, means the sum specified in the Price Schedule (as may varied in accordance with the Contract) for the provision of the Goods and/or Services under the Contract.
- (x) "Tenderer" means a person or its permitted assigns or successors offering to provide the Goods and/or Services pursuant to the ITQ or ITT (as the case may be) and shall be deemed to include two or more persons, if appropriate
- (y) "Warranty Period" means 12 months (or such other period as agreed in writing by the Commission) from the date of receipt of the Goods and/or the date of acceptance of the Services in Singapore.

2. SCOPE OF CONTRACT

- 2.1 The Contractor shall carry out and complete the supply of all items of Goods and/or perform Services in accordance with the Contract with all due care, skill and ability and use its best endeavors to promote the interests of the Commission.
- 2.2 Unless otherwise stated in the Contract, the Contractor agrees and guarantees that all Goods supplied under the Contract shall be new and unused.
- 2.3 The Contractor shall at its own costs and expense obtain and maintain all license (including export licenses) and authorization, permits and other governmental authorization or certification required without any restrictions or qualifications whatsoever so as to enable the Contractor to fulfil all its obligations under the Contract.
- 2.4 The Contractor shall with due care and diligence carry out its obligations to the Commission under the Contract.
- 2.5 The Contractor acknowledges and accepts that the Commission relies on the skill and judgment of the Contractor and also upon the accuracy of all representations and statements made and advice given by the Contractor in the delivery of the Goods and/or the provision of the Services under the Contract.

3. DELIVERY AND PERFORMANCE

- 3.1 The Contractor shall deliver the Goods and/or perform the Services by the Delivery/Performance Date and in the manner specified in the Contract.

3.2 Upon delivery, the Contractor shall obtain a receipt thereafter from the Commission. The issuance of such receipt shall in no way relieve the Contractor from its responsibility for replacing/repairing any Defective Goods or for rectifying Deficient Services under Clause 4 hereof.

4. REMOVAL AND REPLACEMENT

4.1 The Commission may reject any Goods that are found on delivery, or upon installation where installation is required, to be:-

- (a) damaged or defective;
- (b) incorrect or not in accordance with the Contract; or
- (c) not newly manufactured or of unsatisfactory quality or not fit for the ordinary uses contemplated by the Commission, (collectively, the "Rejected Goods"), and the Contractor shall:
 - (i) provide a replacement for the Rejected Goods immediately at the Contractor's own expense; and
 - (ii) collect the Rejected Goods at the Contractor's own expense within seven (7) days from the date of notification by the Commission and failing which, the Commission shall have the right:
 - (A) to claim from the Contractor storage charges and other expenses incurred in relation to the Rejected Goods until collection by the Contractor or disposal in accordance with sub-clause (B) below, whichever is earlier; and
 - (B) if the Rejected Goods are not collected after one (1) month from the date of notification by the Commission, to dispose of the Rejected Goods in any way the Commission deems fit and claim all expenses incurred thereby from the Contractor without further reference to the Contractor,

and the Commission shall be entitled to claim from the Contractor all costs and damages incurred by the Commission as a result of the Rejected Goods.

4.2 The Commission may reject any Services that are not performed in accordance with the Contract or with reasonable care, skill and diligence, and if so required by the Commission, the Contractor shall re-perform such rejected Services at the Contractor's own expense.

4.3 Where any Goods and/or Services are rejected by the Commission pursuant to Clause 4.1 and/or Clause 4.2 or pursuant to any other provision of law, the Contractor shall be deemed to have completely failed to:

- (a) deliver such Goods or perform such Services relating to the delivery or installation of such Rejected Goods; and
- (b) perform such Services,

as the case may be.

4.4 Notwithstanding anything to the contrary, the risk of loss, damage or deterioration of Rejected Goods (whether rejected pursuant to this Clause 4 or otherwise) shall be borne by the Contractor at all times and possession shall be deemed to have never passed to the Commission.

5. PAYMENT

5.1 Any payment under the Contract shall not prejudice the Commission's right to require that the Contractor replace/repair any Defective Goods or rectify Deficient Services, or any Goods and Services that are not provided in accordance with the terms and conditions of the Contract.

5.2 Whenever under the Contract any sum of money (including liquidated damages and any other damages) shall be recoverable or payable by the Contractor, the same may be deducted from any sum then due or which at any time thereafter may become due to the Contractor under the Contract or any other agreement with the Commission

5.3 Payment in full or in part of the fees payable to the Contractor shall be without prejudice to any claims or rights of the Commission against the Contractor in respect of the provision of the Goods and/or Services in respect of any antecedent breach of the terms of the Contract by the Contractor.

5.4 Unless otherwise stated in the Contract, the Contractor shall bear all of its own expenses incurred in the course of performing the Contract.

5.5 Payment to the Contractor shall be made upon the completion and acceptance by the Commission of the Goods and/or Services provided (including the submission to the Commission of the Deliverables in question) as set out in the Requirement Specifications.

5.6 Within thirty (30) days of delivery of the Services ordered under the Contract, as above provided, and upon presentation by the Contractor of the Contractor's bills in accordance with such means and in such format as may be specified by the Commission and the Commission's receipt as referred to in Clause 3 of the Contract, the Commission will make payment to the Contractor of the full value of all Services performed, provided that no payment shall be considered as evidence of acceptance of the quality of any Services to which such payment relates.

5.7 The payments under this clause shall not prejudice the Commission's right to reject deficient Services or the Contractor's responsibility to re-perform deficient Services as directed by the Commission.

5.8 Without prejudice to the Commission's right under the Contract, the amount of any payment or debt owed by the Contractor to the Commission under the Contract may be deducted by the Commission from any monies payable by the Commission to the Contractor pursuant to this Contract.

5.9 The Contractor shall be responsible for all corporate and personal income taxes, customs fees, duties, fines, levies, assessment and other taxes payable under the laws of Singapore, by the Contractor or its employees, in carrying out its obligations under the Contract.

- 5.10 If the Commission receives a request from the tax authorities to pay on behalf of the Contractor and/or the Contractor's employees or to withhold payments from the Contractor in order that the Commission may subsequently so pay any of the abovementioned taxes, fees, duties, fines, levies and assessments ("Taxes"), the Contractor hereby authorizes the Commission to comply with the terms of the said request from the tax authorities and deduct the Taxes from payment due to the Contractor and forward the balance to the Contractor without any obligation to gross up such payment or pay the Contractor any amount so withheld.
- 5.11 No payment shall be considered as evidence of the quality of the Goods or Services to which such payments relate or a waiver of any default on the part of the Contractor in the performance of its obligations, nor shall it relieve its other obligations under the Contract.
- 5.12 If requested by the Commission, the Contractor shall submit to the Commission invoices through the electronic invoicing system maintained by the Commission and such other documents through such means and in such format as may be specified by the Commission for the purposes of making payment.
- 5.13 The Commission shall not be required to pay for expenses or cost of whatever nature other than those expressly set out in the Contract or otherwise expressly agreed to in writing by the Commission.
- 5.14 If the Contractor is a taxable person under the GST Act, the Commission shall reimburse the Contractor for any such GST charged on the supply by the Contractor of Goods and/or Services under the Contract.

6. WARRANTY

- 6.1 Where during the Warranty Period, any Goods are found to:
- (a) be defective in design, materials or workmanship; or
 - (b) be not in accordance with the Contract; or
 - (c) having been installed, operated, stored and maintained in accordance with the written instructions of the Contractor, fail to function properly or fail to meet any Requirement Specifications or specifications published by the Contractor as applicable to the Goods,
- (the "Defective Goods"),

then unless the Contractor can show that the foregoing is caused solely by improper use or mishandling by the Commission, the Contractor shall, at its own expense (including transportation costs), at the option and written notification of the Commission, replace, rectify or completely repair the Defective Goods and deliver the replaced/repaired Goods to the Commission within seven (7) days from the date of receipt by the Contractor of the Defective Goods. [Any replacement or repaired Goods shall be subject to the same acceptance tests as the Defective Goods, if applicable.]

The Warranty Period shall be extended, from the date of original expiry of the Warranty Period, by a period equivalent to the period commencing on the date of the said notification to the date of acceptance of the repaired/replaced Goods by the Commission. In the event that the remaining Warranty Period (after such extension) as at the date of such acceptance is less than one (1) month, the Warranty Period shall be extended such that the date of expiry of the Warranty Period falls one (1) month after the date of such acceptance.

- 6.2 If any Service performed is found during the Warranty Period to be deficient, the Contractor shall at the written notification of the Commission, complete the re-performance of the same, at the expense of the Contractor within seven (7) days from the date of the Commission's notification.

The Warranty Period for the re-performed Service shall be extended, from the date of original expiry of the Warranty Period, by a period equivalent to the period commencing on the date of the said notification to the date of completion of the re-performed Service. In the event that the Warranty Period (after such extension) remaining at the date of such completion is less than one month, the Warranty Period shall be extended such that the date of expiry of the Warranty Period falls one (1) month after the date of such completion of the re-performed Service.

- 6.3 The Commission's rights and remedies under this Clause 6 are independent of and without prejudice to any other rights and remedies of the Commission.

7. DELAY IN PERFORMANCE

- 7.1 If the Contractor fails to deliver any Goods or complete the performance of any Services by the date(s) specified in the Contract, the Commission shall have the right (in addition to and without prejudice to all other rights or remedies available, including the Commission's right to terminate the Contract pursuant to Clause 10) to do one or more of the following:

- (a) cancel all or any such Goods and/or Services from the Contract without compensation and obtain them (the "Replacement Goods and Services") from other sources and all increased costs thereby incurred shall be borne by the Contractor and all such increased costs thereby incurred shall be deducted from any moneys due or become due to the Contractor or shall be recoverable as damages; or
- (b) require the Contractor to pay as liquidated damages, one tenth of a percent (0.1%) of the Contract Price per day (including Saturdays, Sundays and Public Holidays) for every day of delay until the Replacement Goods and/or Services are performed to the satisfaction of the Commission. The Commission shall be entitled to deduct the liquidated damages from the any moneys due or become due to the Contractor and shall be recoverable as damages.

- 7.2 The Commission shall have the right, at its sole discretion, to elect to claim general damages in common law from the Contractor instead of imposing liquidated damages under this Clause 7.

8. RIGHTS OF THIRD PARTIES

A person who is not a party to this Contract shall have no right under the Contracts (Rights of Third Parties) Act (Cap. 53B) of Singapore to enforce any of its terms.

9. SUB-CONTRACTING AND ASSIGNING

- 9.1 The Contractor shall not sub-contract assign, transfer, charge, mortgage or deal in any other manner with all or any of its rights or obligations under the Contract without the prior written consent of the Commission.
- 9.2 The Commission may, at any time, assign, transfer, charge, mortgage, subcontract or deal in any other manner with all or any of its rights or obligations under this Contract.

10. SUSPENSION OR TERMINATION

- 10.1 Without prejudice to any other rights or remedies available to the Commission at law or under the Contract, the Commission shall have the right to suspend or terminate the Contract and/or require the Contractor to cease providing all or any items of the Goods and/or the Services (in whole or in part) previously required under an Order Message/Commissioner Order/Purchase Order without cause or reason by giving the Contractor at least seven (7) days' prior written notice.
- 10.2 Notwithstanding any clause to the contrary and without prejudice to any other rights or remedies available to the Commission at law or under the Contract, the Commission shall have the right to suspend or terminate the Contract and require the Contractor to cease providing all or any items of the Goods and/or the Services (in whole or in part) previously required under an Order Message/Commissioner Order/Purchase Order by giving at least seven (7) days prior written notice to the Contractor, of a Force Majeure Event.
- 10.3 Notwithstanding any clause to the contrary and without prejudice to any other rights or remedies available to the Commission at law or under the Contract, the Commission may terminate the Contract with immediate effect with no liability to make any further payment to the Contractor (other than in respect of amounts accrued before the Termination Date) if:
- (a) the Contractor commits a material breach of any of the material terms of this Contract and (if such a breach is remediable) fails to remedy that breach within 14 days after being notified in writing of the breach;
 - (b) the Contractor repeatedly breaches any of the terms of this Contract in such a manner as to reasonably justify the opinion that its conduct is inconsistent with it having the intention or ability to give effect to the terms of this Contract;
 - (c) the Contractor commences negotiations with all, or any class of, its creditors with a view to rescheduling any of its debts, or makes a proposal for, or enters into any compromise or arrangement with, its creditors other than for the sole purpose of a scheme for a solvent amalgamation of the Contractor with one or more other companies, or the solvent reconstruction of the Contractor;
 - (d) a petition is filed, a notice is given, a resolution is passed, or an order is made, for or in connection with the winding up of the Contractor other than for the sole purpose of a scheme for a solvent amalgamation of the Contractor with one or more other companies, or the solvent reconstruction of the Contractor;
 - (e) an application is made to court, or an order is made, for the appointment of an administrator, a notice of intention to appoint a /receiver/judicial manager is given, or a /receiver/judicial manager is appointed over the Contractor and/or any of its properties or assets;

- (f) a floating charge holder over the assets of the Contractor has become entitled to appoint, or has appointed, an administrative receiver;
 - (g) a person becomes entitled to appoint a receiver over the assets of the Contractor, or a receiver is appointed over the assets of the Contractor;
 - (h) a creditor or encumbrancer of the Contractor attaches or takes possession of, or a distress, execution, sequestration or other such process is levied or enforced on or sued against, the whole or any part of its assets and such attachment or process is not discharged within 14 days;
 - (i) any event occurs, or proceeding is taken, with respect to the Contractor in any jurisdiction to which it is subject that has an effect equivalent or similar to any of the events mentioned in this clause;
 - (j) the Contractor suspends or ceases, or threatens to suspend or cease, to carry on all or a substantial part of its business; or
 - (k) there is a change of control and/or management of the Contractor.
- 10.4 The rights of the Commission under Clause 10 are without prejudice to any other rights that it might have at law to terminate the Contract or to accept any breach of this Contract on the part of the Contractor as having brought the Contract to an end. Any delay by the Commission in exercising its rights to terminate shall not constitute a waiver of these rights.
- 10.5 Upon the termination of the Contract, the Contractor shall refund the balance of any payments or deposits made by the Commission to the Contractor before the Termination Date upon demand by the Commission (after deducting any outstanding sums owing by the Commission, as ascertained by the Commission to the Contractor).
- 10.6 The expiry or termination of the Contract shall not:
- (a) release the Contractor from any liability or right of action or claim which at the time of such expiry or termination has already accrued or may accrue in respect of any act or omission prior to such expiry or termination; or
 - (b) affect the coming into force or the continuance in force of any provision of the Contract which is expressly or by implication, intended to come into or continue in force on or after the date of such expiry or termination.
- 10.7 On the Termination Date the Contractor shall (or procure to be done) without demand:
- (a) immediately deliver to the Commission all properties of the Commission in its possession or under its control;
 - (b) perform its obligations under Clause 17.5 of this Contract; and
 - (c) provide a signed statement that it has complied fully with the obligations under this Clause.

11. RIGHTS OF SAC IN THE EVENT OF DEFAULT BY THE CONTRACTOR

- 11.1 If the Contractor defaults in his performance of this Contract, the Commission may issue a notice of default to the Contractor informing the Contractor of its default. The Contractor shall, within fourteen (14) days (or such period as agreed by the Commission) from the date of the notice of default, remedy the default. If the Contractor fails to do so, the Contractor shall be taken to have repudiated the Contract and the Commission shall have the right to terminate the Contract or cancel any part thereof by way of a notice of termination without the Commission being liable therefor in damages or compensation. The said termination shall take effect from the date of the notice of termination.
- 11.2 In the event of termination under Sub-Clause 11.1 above, the Commission shall have the right to purchase from other sources all the Services which remains unperformed at the time of termination or similar Services, and all increased costs reasonably incurred by the Commission shall be recoverable from the Contractor.

12. GIFTS, INDUCEMENTS AND REWARDS

- 12.1 The Commission may terminate the Contract in accordance with Clause 10 and recover from the Contractor the amount of any loss or damage resulting from such termination, if the Contractor:
- (a) shall have offered or given or agreed to give to any person any gift or consideration of any kind as an inducement or reward for doing or forbearing to do or for having done or forborne to do any action in relation to the obtaining or execution of the Contract with the Commission;
 - (b) for showing or forbearing to show favor to any person in relation to any Contract with the Commission;
 - (c) if the like acts shall have been done by any person employed by the Contractor or acting on his behalf (whether with or without the knowledge of the Contractor); or
 - (d) if in relation to any Contract with the Commission, the Contractor or any person employed by him or acting on his behalf shall have committed any offence under Chapter IX of the Penal Code (Cap. 224) of Singapore or the Prevention of Corruption Act (Cap. 241) of Singapore, or shall have abetted or attempted to commit such an offence or shall have given any fee or reward the receipt of which is an offence under Chapter IX of the Penal Code (Cap. 224) of Singapore or the Prevention of Corruption Act (Cap. 241) of Singapore.

13. VARIATION

- 13.1 No variation, whether oral or otherwise, in the terms of this Contract shall apply thereto unless such variation shall have first been mutually accepted in writing by both the Contractor and the authorized contract signatory of the Commission.

14. APPLICABLE LAW

- 14.1 The Contract shall be subject to, governed by and interpreted in accordance with the laws of the Republic of Singapore for every purpose. Parties hereby agree to submit to the non-exclusive jurisdiction of the Singapore courts.
- 14.2 For the avoidance of doubt, until the Commission issues a Letter of Acceptance, an Order message, or Purchase Order, this document:-
- (i) is not a contract and shall in no way be construed as creating any legally binding obligation to purchase any Goods and/or Service from the Contractor; and
 - (ii) shall not be construed as providing or implying that a contract will be entered into with the Contractor.

15. NOTICES

- 15.1 Unless otherwise expressly provided in the Contract, any notice which the Commission is required to give to the Contractor under the Contract shall be deemed to have been served if the notice is sent by post, facsimile transmission or email to the address, facsimile number or email address respectively as may be specified in writing by the Contractor to the Commission in the Contract.
- 15.2 Any notice which the Contractor is required to give to the Commission under the Contract shall be in writing and delivered by hand, registered mail, facsimile or electronic mail to the address specified below:-
- Singapore Accountancy Commission
10 Anson Road International Plaza #05-18 S (079903)
Email Address: enquiries@sac.gov.sg
- 15.3 Notices under the Contract is deemed served:
- (a) In the case of hand delivery, on the day the notice was left at the stipulated address of the receiving Party;
 - (b) In the case of delivery by registered post, on the day following that on which the notice was posted;
 - (c) In the case of transmission by facsimile at the time of dispatch;
 - (d) In the case of transmission by electronic mail, at the time of dispatch;

16. INDEMNIFICATION OF THE COMMISSION & THE GOVERNMENT AGAINST CLAIMS BY CONTRACTOR'S EMPLOYEES

- 16.1 The Contractor shall indemnify the Commission from all claims and all direct, indirect or consequential liabilities (including loss of profits, loss of business, depletion of goodwill and similar losses), costs, proceedings, damages and expenses (including legal and other professional fees and expenses) awarded against, or incurred or paid by, the Commission as a result of or in connection with:
- (a) any alleged or actual infringement, whether or not under Singapore law, of any third party's Intellectual Property rights or other rights arising out of the use or supply of the Goods and/or Services;
 - (b) any claim made against the Commission in respect of any liability, loss, damage, injury, cost or expense sustained by the Commission or its employees or agents or by any customer or third party to the extent that such liability, loss, damage, injury, cost or expense was caused by, relates to or arises from the provision of the Goods And/or Services as a consequence of a breach or negligent performance, omission or failure or delay in performance of this Contract by the Contractor; or
 - (c) claims and demands which the Commission may at any time and from time to time incur, suffer or sustain by reason of or in connection with or arising out of, a breach or breaches of the representations, warranties, undertakings and covenants given by the Contractor in this Contract or misrepresentations in any respect under the terms of this Contract or for any breach of any term and condition hereof.
- 16.2 Such indemnity shall extend to include all reasonable costs, charges and expenses which the Commission may pay or incur in investigating, disputing or defending any actions, claims, demands or proceedings (including the issuance of solicitors' letter of demand) in respect of which the Contractor is or may be liable to indemnify under this Clause 16.
- 16.3 The Commission may at its option satisfy such indemnity (in whole or in part) by way of deduction from any sums or payments due to the Contractor.
- 16.4 Notwithstanding any clause to the contrary in the Contract, the Commission's liability to the Contractor for any losses or damages arising out of or in relation to the Contract, whether in tort, contract or otherwise shall be limited to the Contract Price.

17. CONFIDENTIALITY

- 17.1 Except with the written consent of the Commission, the Contractor shall protect and shall not disclose to any person, any information pertaining to the Contract or the performance thereof, or any information issued or furnished by or on behalf of the Commission in connection with the Contract. The Contractor shall undertake protection measures (at its own expense) to protect such information issued or furnished by or on behalf of the Commission in connection with the Contract, and such protection measures shall be at least as strict as those measures undertaken by the Contractor to protect its own confidential information.
- 17.2 In addition to the foregoing, the Contractor shall protect and shall not make use of any information obtained directly or indirectly from the Commission or compiled or generated by the Contractor in the course of the Contract or which pertains to or which is derived from such information, other than use for the purposes of the Contract, without the prior written consent of the Commission. The Contractor shall undertake protection measures (at its own expense) to protect such information compiled or generated by the Contractor in the course of the Contract or which pertains to or which is derived from such information, and such protection measures shall be at least as strict as those measures undertaken by the Contractor to protect its own confidential information.
- 17.3 Neither Party shall publish, disclose or release, nor shall it suffer or permit the publication or release of, any news item, article, publication, advertisement, speech or any other information or material pertaining to the Contract or to the Goods and/or Services to be provided thereunder in any media without the prior written consent of the other Party, unless or until compelled, required or requested to disclose by judicial or administrative procedures or otherwise by law or required to disclose to any relevant stock exchange, government body, regulatory body or Commission, or the recipient can reasonably demonstrate that:
- (a) it is or part of it is, in the public domain (other than by virtue of its actions and/or omissions) or that the information has also been received from a third party which, to the actual knowledge of the recipient is not subject to any confidentiality obligations with respect to such information whereupon, to the extent that it is public, this obligation shall cease; or
 - (b) it is required to be furnished to the bankers or investors or potential investors of any of the Parties or to any regulatory agencies as part of a public flotation exercise or a fund-raising exercise involving any of the Parties, and in such cases, this obligation shall cease only to the extent required under the respective circumstances,

Provided that nothing herein shall prohibit any party from disclosing any information referred to in this Clause 17 to its professional advisers.

- 17.4 The Contractor acknowledges that the following may be protected under obligations that arise due to operation of law (including but not limited to the Official Secrets Act (Cap. 213) of Singapore:
- (a) information issued or furnished by or on behalf of the Commission in connection with the Contract; or

- (b) information obtained directly or indirectly from the Commission or compiled or generated by the Contractor in the course of the Contract or which pertains to or which is derived from such information.
- 17.5 Upon the expiry or termination of the Contract, whichever is earlier, in accordance with the terms and conditions herein provided, within seven (7) days from any written request of the Commission, the Contractor shall undertake and ensure the deletion and destruction of all copies of all or particular information (whether in its possession or control, or in the possession or control of its directors, employees, agents or contractors) as may be required by the Commission within the time stipulated by the Commission. Such deletion and destruction shall include but is not limited to deletion from any computer disks, tapes or other storage media, and the destruction of hard copy documents. After such destruction is completed, the Contractor shall confirm and certify this to the Commission by way of a signed written notice.
- 17.6 The Contractor represents and warrants that it is fully responsible and liable for any loss, harm or damage caused by any breach of this Clause 17 by its directors, employees, agents or contractors.
- 17.7 The obligations contained in this Clause 17 shall endure, even after the expiry or termination of the Contract, without limit in point of time except to the extent that and until any confidential information enters the public domain as set out above.

18. WARRANTIES AND COVENANTS OF THE CONTRACTOR

- 18.1 The Contractor warrants and represents to and for the benefit of the Commission that:
- (a) it is a company duly organized, validly existing and in good standing under the laws of its place of incorporation;
 - (b) it has the required right, power, capacity and Commission to accept the terms and conditions of the Contract and to perform all of its duties, responsibilities and obligations and that such performance and delivery shall not conflict with or result in a breach of or default under any law to which it is subject or any other agreements, understanding, undertaking or activity to which it is a party or by which it is bound;
 - (c) the execution, delivery and performance of this Contract has been duly and effectively authorized by all necessary corporate actions on its part and this Contract will be duly and validly executed, and delivered by it and when so executed, constitutes binding and enforceable obligations on it in accordance with its terms;
 - (d) it shall have and maintain in effect at all times during the term of this Contract, all licenses, authorizations, permits, consents and approvals from the relevant governmental, regulatory or other competent authorities to perform its obligations under this Agreement; and
 - (e) each of the above warranties will be correct and complied with in all respects during the term of this Contract as if repeated then by reference to the then existing circumstances.

18.2 The Contractor warrants and undertakes to the Commission that:

- (a) it shall not do or permit anything to be done which will infringe any Intellectual Property rights in relation to inventions, registered and unregistered trademarks (including service marks), registered and unregistered designs, circuit layouts, know-how and any other rights resulting from intellectual activity in the industrial, scientific, literary and artistic fields;
- (b) it will perform the Contract with reasonable care and skill and in accordance with generally recognized commercial practices and standards;
- (c) the Goods and/or Services will conform with all descriptions and specifications provided in the Contract; and the Goods and/or Services will be provided in accordance with all applicable legislation from time to time in force, and the Contractor will inform the Commission as soon as it becomes aware of any changes in that or related legislation.

18.3 The Contractor warrants and undertakes to the Commission that the Contractor will provide all necessary personnel with adequate skills and required professional certification (where applicable) for the performance of the Contract. Upon request by the Commission, the Contractor shall provide evidence of certification and competency of the personnel assigned.

19. CONTRACTOR'S PERSONNEL

19.1 If required by the Commission, the Contractor shall provide to the Commission the names and particulars (in such form as may be required by the Commission) of the personnel provided by the Contractor to perform the Contract.

19.2 The personnel provided by the Contractor to perform the Contract shall be subject to the Commission's approval. Where the Contractor has proposed such personnel in its Tender Offer, the Commission's acceptance of the Contractor's Tender Offer shall not constitute its approval of such personnel.

19.3 The Commission shall not be obliged to provide any reasons for objecting to any of the Contractor's personnel. If the Commission objects by notice in writing to any personnel provided by the Contractor to perform the Contract, the Contractor shall remove such person immediately and furnish a suitable and adequate replacement at no additional expense to the Commission within seven (7) days.

19.4 The Contractor undertakes not to change its personnel approved under this Clause 19 without the Commission's consent, whose consent shall not be unreasonably withheld. All new or replacement personnel shall also be subject to the approval of the Commission. The Contractor shall not reduce the quality of its personnel if this may adversely affect the performance of the Contract, including the quality of the Services.

20. FORCE MAJEURE

- 20.1 Neither Party shall be liable for any failure to perform its obligations under the Contract if the failure results from events which are beyond its reasonable control ("Force Majeure Event") provided always that whenever possible the affected Party will resume that obligation as soon as the factor or event occasioning the failure ceases or abates. For the purposes of the Contract, "Force Majeure Event" shall include acts of God, acts of civil or military authority, civil disturbances, wars, strikes, fires, epidemics and other catastrophe.
- 20.2 If the effect of the Force Majeure Event continues for a period exceeding thirty (30) days, the Commission may at any time thereafter give notice to the Contractor to terminate the Contract with immediate effect without being liable to the Contractor for damages or compensation.
- 20.3 If the Force Majeure Event occurs, the Contractor or the Commission (as the case may be) shall for the duration of such Force Majeure Event be relieved of any obligation under the Contract that is affected by the Force Majeure Event except that the provisions of the Contract shall remain in force with regards to all other obligations under the Contract which are not affected by the Force Majeure Event.
- 20.4 Failure of the Contractor's subcontractors or suppliers to perform their obligation shall not be regarded as event beyond the control of the Contractor.

21. DISPUTE RESOLUTION

- 21.1 In the event of any dispute or difference between the Parties, whether arising during or after the rendering of the Services under the Contract, either Party shall give notice in writing ("Notice of Dispute") to the other Party informing the other Party of the matter in dispute and requiring the settlement of the dispute. Both parties shall resolve the dispute or difference through negotiations in good faith within one (1) month from the Notice of Dispute. If negotiations fail, the parties shall appoint a mediator from the Singapore Mediation Centre to settle the dispute or differences, in accordance with the rules and practices of a recognized mediation body or association.
- 21.2 If the Parties are unable to settle the dispute or difference within thirty (30) days from the date of the termination of the mediation, the dispute arising out of or in connection with this contract, including any question regarding its existence, validity or termination, shall be referred to and finally resolved by the courts of Singapore.
- 21.3 For avoidance of doubt, both Parties shall continue to perform their respective obligations under this Contract despite the existence of any dispute.

22. CONSORTIUM

22.1 As used in this Contract, "Consortium" means an unincorporated joint venture through the medium of a consortium or a partnership.

Joint and Several Responsibility

22.2 Each member of the Consortium shall be jointly and severally responsible to the Commission for the due performance of the Contract.

Addition of members to Consortium

22.3 Any introduction of, or changes to, Consortium membership must be approved in writing by the Commission.

22.4 Should additional member(s) be added to the Consortium at any time with the approval of the Commission, he or they shall be deemed to be included in the expression 'the Contractor'.

Withdrawal from Consortium

22.5 If any member of the Consortium withdraws from the Consortium, goes into liquidation, is wound up or cease to exist in accordance with the laws of the country of incorporation:

- (a) this Contract shall continue and not be dissolved, and
- (b) the remaining member(s) of the Consortium shall be obliged to carry out and complete the Contract.

23. DATA PROTECTION & SECURITY

23.1 The Contractor shall not, and shall ensure that all of its directors, officers, employees, servants, agents and Subcontractors do not, access, monitor, use or process personal data obtained or held in connection with the Contract, except as reasonably necessary to perform its obligations under the Contract.

23.2 The Contractor shall not, and shall ensure that all of its directors, officers, employees, servants, agents and Subcontractors shall not, disclose any personal data obtained or held in connection with the Contract without the prior written consent of the Commission. Any request for the Commission's consent under this Clause must include an explanation of why the proposed disclosure is necessary for the purposes of fulfilling the Contractor's obligations under the Contract.

- 23.3 The Contractor shall not cause or permit personal data obtained or held in connection with the Contract to be processed, stored, accessed or otherwise transferred outside Singapore, or allow parties outside Singapore to have access to it, unless with the prior written consent of the Commission and subject to such conditions as the Commission may impose. Any request for the Commission's consent under this Clause shall include an explanation of why the proposed transfer is necessary for the purposes of fulfilling the Contractor's obligations under the Contract. If consent is granted, the Contractor shall provide a written undertaking that the personal data which is transferred outside Singapore will be protected to a comparable standard as it is protected under the Personal Data Protection Act 2012.
- 23.4 The Contractor shall immediately notify the Commission when it becomes aware of a breach of any of the sub clauses in this clause itself or any Subcontractor.
- 23.5 The Contractor shall immediately notify the Commission as soon as it becomes aware that a disclosure of personal data may be required by law and cooperate at its own costs with the Commission's reasonable requests and directions.
- 23.6 The Contractor shall ensure that all personal data obtained or held in connection with the Contract and any copies thereof, regardless of the medium of storage, and which is no longer necessary for the purposes of its performance of the Contract is securely destroyed within seven (7) days. The Contractor shall furnish documentary evidence of such destruction to the Commission on demand. Any personal data that is retained by the Contractor after such personal data is no longer necessary for the purposes of its performance of the Contract, or without the written authorization of the Commission, is a breach of the Contract. No later than seven (7) days from the termination or expiry of the Contract, the Contractor shall provide a written confirmation that it is no longer in possession of any personal data obtained or held in connection with the Contract or copies thereof, regardless of the medium of storage.
- 23.7 The Contractor shall take all reasonable measures to ensure that personal data held in connection with the Contract is protected against loss or damage (whether accidental or otherwise), and against unauthorized access, use, modification, disclosure or other misuse.
- 23.8 The Contractor shall, in respect of any personal data held by it in connection with the Contract, comply with any reasonable requests, directions or guidelines of the Commission relating to the handling of personal data.
- 23.9 The Contractor shall immediately notify the Commission when it becomes aware of a breach of this clause by itself or any of its Subcontractor.

23.10 Definitions

For the purposes of this Clause 23, the words "personal data" shall have the same meaning in the Contract as its definition in the Personal Data Protection Act 2012 (No. 26 of 2012).

24. INSURANCE

24.1 The Contractor:

- (a) shall at all times, at its cost and expense, procure and maintain with reputable licensed insurers, the insurance coverage as required and determined by the Commission;

- (b) shall, if required by the Commission, deliver to the Commission evidence that the Contractor has maintained each of the insurances required to be maintained under this Clause; and
- (c) Shall use its best endeavors to procure that the insurer shall, give to the Commission at least fourteen (14) days' (or such shorter period as may be agreed between the Contractor and the Commission) prior notice of any cancellation or material change.

24.2 Each of the insurances required to be maintained under this Clause 24 shall:

- (a) be taken out in the joint names of the Contractor and the Commission or, be noted, by endorsement on such insurances (in such form as may be reasonably acceptable to the Commission), with the interest of the Commission;
- (b) name the Commission as loss payee or beneficiary;
- (c) acknowledge that the Contractor is the sole party liable to pay the premiums in respect thereof; and
- (d) provide that such insurances may not be altered or amended without the prior consent in writing of the Commission.

25. MISCELLANEOUS

- 25.1 A waiver of any right or remedy under this Contract is only effective if given in writing and shall not be deemed a waiver of any subsequent breach or default. A failure or delay by the Commission to exercise any right or remedy provided under this Contract by law shall not constitute a waiver of that or any other right or remedy, nor shall it preclude or restrict any further exercise of that or any other right or remedy. No single or partial exercise of any right or remedy provided under this Contract by law shall preclude or restrict the further exercise of any such right or remedy.
- 25.2 This Contract shall be binding on and shall inure to the benefit of each of the Parties' successors and permitted assigns. Any reference in this Contract to either of the Parties shall be construed accordingly.
- 25.3 No remedy conferred by any of the provisions of this Contract is intended to be exclusive of any other remedy which is otherwise available at law, in equity, by statute or otherwise, and each and every other remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law, in equity, by statute or otherwise. The election of any one or more of such remedies by the Commission shall not constitute a waiver by such Party of the right to pursue any other available remedies.
- 25.4 If any provision of this Contract is held to be illegal, invalid or unenforceable in whole or in part in any jurisdiction, this Agreement shall, as to such jurisdiction, continue to be valid as to its other provisions and the remainder of the affected provision, and the legality, validity and enforceability of such provision in any other jurisdiction shall be unaffected.

INVITATION TO PARTICIPATE IN THE OPEN TENDER FOR LICENCING OF e-EXAMINATION SOFTWARE AND RELATED SERVICES FOR EXAMINATIONS FOR THE SINGAPORE ACCOUNTANCY COMMISSION

1. Introduction

1.1 The Singapore Accountancy Commission ("SAC" or "Commission") would like to invite Contractors to participate in the tender for the licensing of e-examination software and related services for examinations for the SAC.

2. Background

2.1 The SAC was established on 1 April 2013 under the SAC Act.

2.2 The SAC is a statutory body under the purview of the Ministry of Finance of Singapore.

2.3 The principal activities of the SAC are to:

- (a) oversee the strategic direction for, and promote, facilitate and assist in, the growth and development of the accountancy sector and its related fields in Singapore;
- (b) develop, provide for or administer, or facilitate or collaborate on the development, provision or administration of, programmes, qualifications, certifications, specialisations and continuing professional developments relating to the accountancy sector and its related fields in Singapore;
- (c) promote, develop, improve or maintain, or facilitate or collaborate on the promotion, development, improvement or maintenance of, competencies, expertise and professional standards in the accountancy sector and its related fields in Singapore;
- (d) promote, facilitate or collaborate on research and development activities for the advancement of the accountancy sector and its related fields in Singapore;
- (e) develop or manage co-operation and exchange with other persons and organisations, including foreign and international organisations, in respect of matters relating to the accountancy sector and its related fields in Singapore;
- (f) advise the Singapore government on matters relating to the development of the accountancy sector and its related fields in Singapore; and
- (g) perform such other functions as are conferred on the Commission by or under the SAC Act or any other written law.

2.4 Additional information on the SAC's activities and can be found at the following internet link:
<https://www.sac.gov.sg/content/sac/en.html>

- 2.5 The SAC launched the Singapore Chartered Accountant Qualification (SCAQ) in June 2013 as a pathway for those who wish to become a Chartered Accountant of Singapore.
- 2.6 The SAC also launched the Chartered Valuer and Appraiser (CVA) Programme in 2016 as a pathway for those who wish to become a Chartered Valuer and Appraiser.
- 2.7 Currently, Candidates from the CVA programme are assessed via written examinations while Candidates from the SCAQ programme are assessed via e-exams. The SAC intends to continue implementing e-exam solutions for examinations in connection to both programmes and other programmes which will be developed by the SAC.
- 2.8 The Software and Services is expected to be accessed by, but not limited to, the following groups:
- (a) Back-end Users:
 - i) System Administrators;
 - ii) Examination Script Markers;
 - (b) Front-end Users
 - i) Candidates / Exam takers
- 2.9 Save as otherwise defined in this Requirement Specifications or in any Annexes, all terms defined in the Interpretation Clause of the Conditions of Contract shall have the same meanings when used herein.

In this Requirement Specifications and any resulting contract entered into pursuant to this Requirement Specifications, the following words and expressions shall have the following meanings:

“Applicable Laws”: means with respect to any person, any national law (statutory, common or otherwise), constitution, treaty, convention, ordinance, code, rule, regulation, order, injunction, judgement, decree, ruling or other similar requirement enacted, adopted, promulgated or applied by the Republic of Singapore.

“Contract Period”: means the period from the date of Letter of Award to the earlier of the System Acceptance Date after System Commissioning or date of termination of the contract.

“man-day”: means the performance of service in connection to the use of e-exam software during any day of not less than 8 hours.

“Software”: means the e-examination application, software or software system, the testing application, and the relevant portals for item banking and exam authoring.

“Services”: means services provided in connection by the licensor of the e-exam software in connection to licencing of e-exam software.

GENERAL SPECIFICATIONS OF SOFTWARE AND RELATED SERVICES

3. SAC shall require the following:

- 3.1 The functions of Software shall be of the latest version as of the date of this ITT unless otherwise stated in this specification and include the following.
- (a) Examination authoring functionality to include:
- Different access levels available for users involved in question creation;
 - Ability for examiners to test various types of questions with both qualitative and quantitative aspects. (e.g. multiple choice, short structured questions, long form essays, etc.)
 - Ability to support additional formatting or information such as:
 - Utilising or displaying ratios / formulae;
 - Case Studies; and
 - Tax and/or reference tables.
 - Capacity to maintain a bank of Multiple Choice Questions (“MCQs”) which will allow selection for an assessment in accordance to certain pre-set criteria;
 - Capability to search the MCQ’s bank by key words, syllabus area, subject, etc.;
 - Marking schemes, Rubrics, model answers and sub-marking for long form essay questions,
 - Ability to amend questions quickly and easily whenever necessary;
 - A function to import/upload questions via an API/Pre-determined template in addition to amending or creating questions through the system directly.
- (b) Examination delivery functionality to include:
- E-Assessments to be delivered online (using the internet) / offline, and the ability to accommodate or mitigate “downtime” during the examination;
 - E-Assessments to be delivered in both a secured and unsecured environment.
 - Capability to link with specialist online / offline proctoring providers through application programming interface (API).
 - A recommendation for the internet speed/bandwidth in order to reduce lag time for candidates;
 - A recommendation of various PC equipment and browsers that are supported for taking examinations;
 - The ability to use the E-Assessment platform for pre-exam practice before commencement of the actual examination;

- Accessibility options for candidates who require access arrangements due to special requirements / needs;
 - Split screen function that enables students to refer to supplementary materials / Appendices (e.g. tax tables or a case study) attached to the question papers whilst answering the question during the examination.
- (c) Examination marking functionality to include:
- Marking schemes that are visible to markers and to be attached to a question;
 - Allowing multiple markers to mark concurrently;
 - Different permissions for markers for different questions;
 - Ability to re-mark/change grade in the event of a need for moderation;
 - Ability to override computer marking of MCQs;
 - Automatic alerts of grades falling within assigned marginal ranges, e.g. grades close to the passing mark;
 - Automatic alerts of potentially significant variance in grades between different markers for the same question;
- (d) Examination reporting functionality to include:
- Inbuilt exam performance related reports on:
 - Performance statistics on questions with answers.
 - Overall exam performance results;
 - Exam difficulty statistics.
 - Ability to access complete exam information in the event of a student enquiry or results appeal.
- (e) Other functional areas to include:
- The capability to be integrated in SAC's Candidate Portal such that the candidates' information / grades can be imported / exported directly;
 - Provision of audit trail reports that can be downloaded by SAC. These non-modifiable audit trails should also include all activities from all users including privilege users in the respective tiers such as web, app, database, if applicable.

- 3.2 The Contractor agrees and undertakes to SAC that
- (a) Only copyrighted materials shall be used in the Software; and.
 - (b) It shall use authorised codes for programming (if required) for the Software.
- 3.3 The Contractor shall ensure that the Software is compatible with the following browsers with no significant difference in performances:
- (a) Firefox 2.0 and above;
 - (b) Google Chrome; and
 - (c) Internet explorer / Microsoft Edge
- 3.4 The Contractor shall provide the required Services, within reasonable timeframe, in connection to SAC implementation plans for e-exams, trouble shooting, maintenance and training for SAC at no further costs.
- 3.5 The Contractor shall vigilantly ensure that the Software is protected from known vulnerabilities by performing, but not limited, to the following:
- (a) Tracking the exposures of the products used (e.g. web applications) and diligent patching of the products to improve the security of the website; and
 - (b) Ensuring that the security patching of the products are kept up-to-date, and performing regular self-initiated vulnerability scanning.
 - (c) Ensuring that adequate security measures are implemented to prevent, detect and remove malicious codes (such as viruses, worms, Trojan horses and other malicious content) in a timely manner.
 - (d) Contractor is to ensure at least annual penetration test is conducted by an independent party. Such reports shall be provided to SAC upon SAC's request.
- 3.6 The Contractor shall conduct user acceptance tests to demonstrate that the Software meets the requirement specifications.
- 3.7 The Contractor shall handle all matters relating to the hosting and development of the Software including applications, system interfaces, documentation, security measures and user procedures necessary for the successful implementation of the Software by end users.
- 3.8 The Contractor shall provide technical and operational consultancy advice in the areas of best practices.

4. USER AND SOFTWARE LICENSING

- 4.1 Examinations are conducted in two sessions, May / June and November / December, every year. Contractor shall propose for licensing based on an estimate number of eight hundred (800) exam takers in the May / June session and one thousand five hundred (1,500) exam takers in the November / December session.
- 4.2 The Contractor shall ensure all licenses, if any, in connection to the use of Software by SAC exam takers, used in all environments are renewed and up-to-date at all times during the contracted period. There shall be a declaration to SAC prior to each examination cycle that the software is up to date.
- 4.3 The Contractor shall not release software as open source that is part of delivery of Software and Services to SAC.

5. IMPLEMENTATION SCHEDULE

- 5.1 The Contractor is expected to provide the Software and Services immediately after the date of award.
- 5.2 The Commission expects to issue the Letter of Award no later than 31 March 2021.
- 5.3 The Contractor, together with its authorised distributor, are responsible for delivering the Software and Service according to the mutually agreed schedule.

6. ACCEPTANCE OF QUOTATION

- 6.1 SAC shall be under no obligation to accept the lowest-priced Quotation or any Quotation. SAC reserves the absolute right in its sole discretion when accepting a Quotation to:
- (a) Accept the Quotation as a whole or in any part(s); and/or
 - (b) Exclude any optional items from the Contract.
- 6.2 SAC shall not be required to enter into any discussions, negotiations or correspondence of whatever nature with any contractors regarding the reasons for non-acceptance of a Quotation.

7. RELEVANT EXPERIENCE OF CONTRACTOR

- 7.1 Contractors shall already possess the relevant experience, methodology, tools, and established infrastructure and track record in this area of work in order to meet the contract requirements within the stipulated time frame. These include:
- 1. Track record of Contractor in Singapore and overseas in providing the Software and Services for:
 - a. Professional body exams
 - b. Ranked University level exams
 - 2. The number of institutions / organisations worldwide that are using the Software and Services is extensive.

3. Total number of students / candidates / exam takers worldwide using the Software per year are more than 500,000 exam takers.
 4. Contractor must have paid up capital or more than SGD1 million (or equivalent).
 5. Contractor must have more than 5 years of experience in this line.
 6. Contractor must demonstrate ability to scale into the region which SAC intends to conduct exams (in Singapore and the region).
 7. Contractor must serve both Singapore and overseas installation.
- 7.2 Contractor bidding for the ITT shall provide SAC with list at least 10 major customers, including major customers in Singapore, over the last three years.

8. CONTRACTOR'S PERSONNEL

- 8.1 The Contractor shall deploy only experienced personnel who have relevant working experience to this Contract. The Contractor shall provide a list of its key personnel, including employees of any distributors, their qualifications and experience, roles and responsibilities in relation to servicing of this Contract.
- 8.2 The Contractor shall be responsible for ensuring the technical competency of its personnel deployed to this Contract, including the provision of training which shall be at no cost to SAC.
- 8.3 The Contractor shall ensure minimal staff movement during the Contract Period to avoid service disruption.

9. SERVICE LEVEL STANDARD, GENERAL MAINTAINENCE AND SUPPORT

- 9.1 The Contractor shall be able to provide 24/7 support and maintenance for the Software.
- 9.2 The Contractor shall provide the procedures, workflow and a contact number to SAC for problem escalation.
- 9.3 The Contractor shall provide a local support team capable of giving prompt and efficient services. Contractor shall make available expertise at no extra cost to SAC if locally based staffs are unable to provide adequate support and maintenance.
- 9.4 The local support team shall respond within the same day during the support hours, or reasonable timeframe, depending severity of the issues or problems encountered.
- 9.5 The Contractor shall provide a means to allow SAC to log requests made pursuant to the Contract.
- 9.6 The Contractor shall adhere to service level standards as attached in **Annex C-1**.

10. EXPIRATION / TERMINATION OF CONTRACT

- 10.1 At the expiration or termination of the one year contract, SAC has the option to renew the contract for another year.
- 10.2 At the expiration or termination of the contract, and if Contract is not renewed, the Contractor shall hand over to SAC the following items:
- (a) All documentation that were provided by SAC, if any;
 - (b) All data collected through the Software; and
 - (c) All examination documentation that were developed by the SAC which are residing in the hosting environment.
- 10.3 In cases where the Contractor is requested to perform the deletion of government data provided by SAC in the course of the contract, mechanisms such as reports of logs must be produced for SAC to validate that the data deletion has been carried out properly and securely.

11. SERVICE REQUEST

- 11.1 The Contractor shall, at the request of SAC and at an agreed fee (if applicable), extract specific data from the system which cannot be generated by SAC administration users, so as to enable SAC to analyse the performance of exam takers, or to investigate abnormalities.
- 11.2 For each request, the Contractor shall assess the requirements and propose a plan, including a separate fee quote (if applicable), man-hours or man-days required to complete the service request, and delivery dates.
- 11.3 The Contractor will commence work to fulfil service request once the scope of work and plan, including fees (if applicable), has been mutually agreed with SAC.

12. TERMS OF PAYMENT

- 12.1 The Contractor shall submit such invoices or other documents to SAC for the purposes of making payment.
- 12.2 SAC shall not bear any costs and expenses of whatever nature other than those expressly set forth in this Contract.
- 12.3 The Contract Price is exclusive of any Goods and Services Tax ("GST") chargeable on the supply of goods, services or works to SAC by the Contractor under this contract.
- 12.4 The Contract Price shall be paid twice a year after each examination sessions in June and December, after SAC receives the invoices from the Contractor, unless, SAC in the Letter of Award accepts payment in accordance with the Contractor's alternative payment terms contained in the Proposal then such alternative payment terms shall apply.

REQUIREMENTS FOR SERVICE LEVEL STANDARDS POLICY

1. Definitions

As used herein, the following capitalized terms shall have the meanings set forth below.

(a) “Authorised User” means an exam taker authorised to take exams in the Software system as well as exam administrators authorised to create/view/edit exams in the Software system. These Authorised User accounts are created and maintained directly by Contractor’s customers unless the customer expressly requested Contractor to create these accounts on his or her behalf.

(b) “Availability” means the presence and responsiveness of Contractor’s software for Authorised Users to perform their duties and tasks within the software. Availability only encompasses the user’s ability to reach the software and does not include: software defects, new feature requests, proposed improvements, ease of use issues or other subjective requests for the software to behave differently over time. Requests related to improvements or enhancements to the software can be made to Contractor’s Customer Support department and may be considered for eventual inclusion in the Contractor product suite at Contractor’s sole discretion.

(c) “Availability Percentage” means the percentage of time during the month which the software is available to Authorised users. See section 2.a.vi for more information.

(d) “Downtime” means any period of time (excluding Scheduled Maintenance time used) during which core web-based services are not available as determined by Contractor’s monitoring systems.

(e) “Help Desk Ticket” means the opening of an inquiry with respect to an Incident via email or phone call.

(f) “Incident” means any failure of Contractor’s software to meet these Service standards. Incidents shall be classified as either Priority 1, Priority 2, Priority 3 or Priority 4 in accordance with the descriptions listed in Section 2 of this Policy. And Incident does not include a third party’s system failure, regardless of whether a customer is using a single sign on technology (LDAP, SAML, Shibboleth) in combination with the Software.

(g) “Scheduled Maintenance” means any upgrade, installation, or modifications of the services infrastructure, operating system or applications performed by Contractor that incurs Downtime. The Scheduled Maintenance timeframes are set forth in this Policy.

(h) “Services” means the set of software features as defined in sections 2.a.i – 4.a.v that allow Authorised Users to perform their duties and tasks within the software.

(i) “Unscheduled Maintenance” means maintenance services performed outside the Scheduled Maintenance timeframe that have not been planned in advance and/or are supplied by Contractor to address critical issues on an emergency basis. Contractor will employ best efforts to notify customer of any Unscheduled Maintenance as soon as practicable.

2. Service Level Commitments

(a) Availability Targets

The following service definitions outline the Services for which the Contractor is expected to monitor Availability. Customer should note that Availability does not include software defects and feature enhancements or other desired system changes as outlined in the Definitions section of this Policy.

(i) *Service Definition: Exam Download Service* – This is a Priority 1 Service. As an online/offline platform, students rely on the exam download service to get their exams loaded onto their computers to take an exam. This Service includes the ability to login to Software, list available exams as well as downloading of actual exams. It is a top priority for Contractor to maintain Availability, as without this Service no exams can be taken.

(ii) *Service Definition: Exam Upload Service* – This is a Priority 1 Service. As an online/offline platform, students rely on the exam upload service to get their exams returned to Contractor to ensure they have submitted their exam successfully and on time. It is a top priority for Contractor to maintain Availability, as without this Service students may miss their upload deadline or fail to successfully turn in their work.

(iii) *Service Definition: Faculty Exam Creation* – This is a Priority 2 Service. As an online/offline platform, faculty have the ability to create, edit and post their exams in advance of exam day limiting the risk on exam day if this service has a problem. However, this is a very critical Service as faculty also may need to make changes on exam day in rare situations. This Service includes the ability to create questions, create exams and post exams.

(iv) *Service Definition: Reporting* – This is a Priority 3 Service. Once student exams have been returned and faculty have approved the grades, a variety of reports are available to summarize exam performance. While this is an important Service for exams, Contractor should categorize this in a lower level of service from taking and posting exams as the data and reporting will be maintained despite an outage and could be accessed later. Further, while this is inconvenient it does not pose a risk to exam day itself.

(v) *Service Definition: Student Web Portal* – This is a Priority 4 Service. As an online/offline platform, students rely very little on the student portal as the vast majority of their work can be done via Software application outside of their web browser.

(vi) Availability.

Contractor will target the following uptime metrics for the services based on their priority. Contractor will use commercially reasonable efforts, commensurate with the severity of the Incident, to correct any malfunction, defect or non-conformity in the operation of the Services. Customer is obligated to respond promptly to all reasonable Contractor requests for pertinent information, documentation, technical and other assistance to assist Contractor in resolving problems.

Service Priority	Uptime Target
Priority 1	99.95%
Priority 2	99%
Priority 3	98%
Priority 4	95%

REQUIREMENTS FOR INFRASTRUCTURE AND SECURITY OF THE SOFTWARE SYSTEM

Primary Hosting Facility

Contractor should partner with managed hosting providers to provide the maximum reliability of the e-exam software solution. Contractor facility should include a 24x7 on-site engineer to ensure that response time is measured in minutes. The engineers at Contractor's hosting facility are trained on facility attributes, the Contractor's platform, and hardware infrastructure.

1. Redundant Systems

Contractor hosting facility should utilize numerous redundant systems and strive for 99.99% uptime of core services including Internet connectivity and power. The facility should connect to premium Tier-1 backbone providers and features numerous backup points and physically separate connections to ensure constantly active Internet connectivity. The facility should also provide redundant power and cooling systems, including an on-site generator to insulate Contractor's services from any interruptions to power.

2. Physical Security

Contractor's servers must be in a secure hosting facility that has multiple controlled access points, which are guarded 24x7 by security personnel. All Contractor's hardware, including servers and switches, are further secured (under coded entrance) and access is strictly limited to Contractor's employees only. Finally, all facilities are equipped with pre-action fire suppression systems, which mitigates the threat of fire damage.

3. Automated Data Backup

Contractor should perform hourly incremental backups of client databases. A nightly full backup of all client databases, as well as critical server components, through an automated tape backup system. Contractor should maintain on-site backups for a week in duration which is transferred off-site by a third-party media storage management company which stores the tapes permanently. Contractor should use multiple backup facilities. However, backups are also stored offsite in cloud-based facilities. Only certified Contractor personnel and partners have any access to data backups from Contractor's systems.

4. Infrastructure Monitoring

Contractor should utilize multiple proactive monitoring tools that monitor the health of Contractor's servers, Internet connectivity, and application accessibility. If there is a problem in the production environment, alerts are sent to Contractor personnel including 24x7 staff dedicated to responding to any hosting related issues.

5. Service Level Agreement

Contractor should target an industry leading 99.95% uptime for all web-based applications and databases with the exception of limited planned service periods, which are communicated to customers in advance.

Hardware Infrastructure

1. Servers

Contractor should utilize new state of the art servers at our hosting facility. These servers are to have multiple data RAID systems to ensure continual operation even if a single drive were to fail. In addition, hot swappable spare servers should be maintained onsite in case of hardware issues.

2. Web Servers

Contractor's web servers should utilize the latest server software to provide web-based content to customers. Contractor should maintain multiple web servers that are load balanced with failover support. This enables Contractor to better handle periods of high traffic and insulates customers from any single point of failure. Finally, web servers should be subject to the monitoring tools mentioned above including application level monitoring.

3. Database Servers

Contractor should maintain a separate Microsoft SQL database for every client in order to segment each client's data. Contractor should maintain multiple hosted database servers in a Microsoft SQL Server cluster with failover. This means if any individual database server has a problem, customer's data is seamlessly transitioned over to another healthy database server negating any database downtime. Contractor's database cluster should also allow for easy growth and scale over time.

4. Exam Delivery/Retrieval Servers

Contractor should maintain a separate server cluster dedicated to exam-related transactions. Using a load-balanced round-robin methodology, exam download and answer file upload requests are speedily processed. Doing so ensures that when exam delivery rates are high (e.g. finals or bar exam season, etc.), they will not interfere with users attempting to item bank questions or auto-score examinations.

5. Scalability

Contractor's system has been load-tested to handle upload volumes of 1,000 answer files per minute. Contractor's modular architecture should allow for an unlimited amount of scale through growing hardware footprint.

Business Continuity Facility and Disaster Recovery Plan

1. Comprehensive Redundancy – Overview

Contractor should maintain standby hardware for all production systems, ready to replace disaster-stricken hardware, within a 1-hour period, with the support of 24x7 engineers. Moreover, Contractor must have a documented plan, along with systems, that will enable it to bring production services back online within 72 hours, at an alternate hosting facility, if 100% disaster strikes.

2. The Software

Periodic third-party audits of Contractor's entire solution, including penetration tests, should be carried out to ensure that the applications are functioning correctly, the security procedures in place remain effective, and that all traffic that is publicly transmitted is encrypted.

3. Protection of Data on Servers

All data stored on Contractor's servers should use the following protection methodology:

ACL: Utilizes an ACL-based security model (Access Control List) to control access to all devices in the Software environment.

Firewall: Employs an ASA Firewall to control access to networked services in the Software environment. Any work done by authorized IT professionals on production systems are conducted remotely via a secure and encrypted VPN tunnel.

PCI Compliance: Engages the services of a third-party auditor to conduct quarterly PCI Compliance audits.

SSAE16: Hosting facility is SSAE 16 certified, which is one of the most widely used tools for providing assurances to data center customers worldwide.

Anti-Virus: Servers all include a resident anti-virus engine that actively checks for in-memory viruses on a continual basis. Full system scans are scheduled approximately monthly.

Log Reporting Tools: Utilizes various tools to collect, summarize and trigger actions off of application log files. If errors are seen in log files an alert is triggered to the development team for review for any problem or defect.

Security Patching: Responds actively and aggressively to any widespread industry security events.

General system level security enhancements not tagged as critical from the vendors are evaluated approximately quarterly in line with system testing and quality assurance activities to ensure general patches do not cause software problems on platform.

Question Authoring and Exam Creation

Contractor's web-based item banking and exam authoring application should be powered by a Java Enterprise Application Server. It is built using Java J2EE stack and its associated technologies such as EJB, jQuery, HTML5 and JPA frameworks.

Data Transmission: All data that is transmitted between the item banking interface and database servers is encrypted using 256-bit SSL.

Exam Delivery

The application used by exam takers to download, securely take, and auto-upload exams, ensures security throughout the process.

Authentication: All data transmitted during the exam delivery and return process is encrypted, preventing users from attempting to manually interact with the server.

Exam Data Files: All data files used/created by application/Software are double-encrypted, using military-grade encryption tools. These files include the downloaded exam file, all backup files and the final uploaded answer file. The exam file is deleted upon exiting an exam. The answer & backup files are retained on the exam computer, but they also have double layers of encryption and only contain student responses (e.g. MCQ answer choices, essay responses, etc.).

Password Protection: All exam files can be password-protected by the exam author to prevent premature entry.

Run Once: Exam files may only be downloaded once and used once on a computer.

Restrict to Download Computer: Exam files must be used on the computer to which they were downloaded.

Mid-exam Security: Ability of application to run over 60 concurrent processes throughout an exam to guard against unauthorized exam taker activity and it logs evidence of exam taker activity, in case post-exam analysis is necessary. Although most of these processes are strictly confidential, the very fact that internet connectivity is terminated, means that entire classes of internet-based vulnerabilities are blocked.

Upgrades: All upgrades to application/Software are performed “silently” meaning that once installed, all upgrades occur automatically and without any involvement on the part of the computer owner. A service “listens” continuously for updates, and silently installs when available.

Scoring and Results Analysis Management

Software/application scoring module should be a web-based ASP .NET application used by those responsible for exam scoring.

Data Transmission: All transmission of data between the web browser, the web server and the servers are encrypted using 256-bit SSL. All pages are forced to use a secure connection.

Session Security: All pages check for active sessions, where an automatic timeout occurs after a predefined period of non-use is exceeded.

Web Applications

Users with administrative rights have access to a web-based administrative portal.

Data Transmission: All transmission of data between the web browser, the web server and the servers are encrypted using 256-bit SSL. All pages are forced to use a secure connection.

Session Security: All pages check for active sessions, where an automatic timeout occurs after a predefined period of non-use is exceeded.

Authentication

System access for Question Authoring and Exam Creation, Scoring and Results Analysis Management and Web Applications shall have the following requirements:

Creation of Passwords

- a) Enforce passwords to be made up of at least 12 characters and contain characters from at least two of the following four categories:
 - i) Upper case characters (A through Z);
 - ii) Lower case characters (a through z);
 - iii) Digits (0 to 9);
 - iv) Special characters (!, \$, #, %, etc.);
- b) Prohibit passwords from being the same as the system account ID or user ID; and
- c) Prohibit accepting passwords that are commonly used, guessable or compromised.

Change of passwords

- d) Enforce password change upon first login;
- e) Enforce password change once every 12 months;
- f) Prohibit password reuse for a minimum of three generations;

Secure usage of passwords

- g) Protect stored passwords from offline attacks;
- h) Transmit passwords over an encrypted channel, such as Transport Layer Security (TLS) or Secure Shell (SSH);
- i) Ensure passwords are not displayed in clear; and
- j) Lock the system account upon 10 consecutive failed authentication attempts.

EVALUATION CRITERIA
ENGAGEMENT OF TENDER FOR THE LICENCING OF e-EXAMINATION SOFTWARE AND RELATED SERVICES FOR EXAMINATION FOR THE SINGAPORE ACCOUNTANCY COMMISSION

The evaluation criteria for the selection of the tenderer will be based on:

	Criteria	Weightage
1	Compliance with Instructions to Tender, Conditions of Contract and Requirement Specifications, as stated in this ITT	*critical
2	Not debarred from public sector tenders on or after the Closing Date;	*critical
3	Capable of performing the Scope of Work in Annex B to meet the requirements in Annex C-1 and C-2 as stated in this ITT, as demonstrated through the overall quality of the proposal.	50%
4	Competitiveness of price / value for money;	25%
5	Company track records including having relevant experience in similar scope of work, as provided for in Section 7 of Annex B as stated in this ITT.	25%

*** Contractor must fulfil all of the critical evaluation criteria. Tenderers who do not fulfil any of the critical evaluation criteria will not be considered for further evaluation.**

As part of the evaluation process, selected tenderers may be required to make a presentation to the SAC. Reference checks may also be requested.

The Contractor must also be certified with either Cloud Security Alliance - Security, Trust & Assurance Registry (“CSA-Star”) or all three of the following ISOs: 27001, 27017, and 27018. The Contractor must be audited by independent third parties according to Service and Organisation Control (“SOC”) standards at least once every 12 months. For any major findings identified by the auditors, the SAC shall be apprised of the Contractor’s responses and remediation plans to those findings. The Contractor shall host the data in Singapore.

Annex E

PARTICULARS OF TENDERER

1. GENERAL INFORMATION

State whether:
Public Limited Co./ Private Limited Co./
Partnership / Sole Proprietorship _____

(Please submit a copy of business or company registration certificate issued by governing authorities)

Registered Name of Company/Firm: _____

Registered Address: _____

Telephone Number: _____

Fax Number: _____

Correspondence Address (if different from
Registered address): _____

Registration No: _____

Date of Incorporation/Registration: _____

No. of years in the relevant industry: _____

GST status of tenderer under the GST Act: *Taxable/Non-taxable (delete as necessary)

For taxable tenderer, state GST Registration No. _____

If not, please indicate whether you will be a taxable
Person under the GST Act: Will be/Will not* be a taxable person

Interbank Giro Account Number, if applicable

2. FINANCIAL INFORMATION

If body corporate, to state:-

Authorised capital _____

Issued capital _____

Total paid-up capital: _____

If partnership or sole proprietorship, to state capital set aside for business of this nature;-

Partnership/Sole Proprietorship (to delete whichever is in applicable)

Capital set aside _____

3. Name and Address of Banker(s): _____

10 Anson Road
#05-18 International Plaza
Singapore 079903
T (65) 6325 0518
F (65) 6226 3386
www.sac.gov.sg

4. DIRECTORS/PARTNERS

The Tenderer shall provide full information on:-

- a.) the name and address of any person, company or corporation which owns directly or indirectly, at least 50% of the capital or total number of shares in the Tenderer;
 b.) the number, percentage and class of shares or percentage of capital held by such person, company or corporation.

	Name	Identification No. (Last 4 digits only)	Position in Firm/Company	Address	% of Share
a.					
b.					
c.					
d.					

5. Persons Legally Empowered To Act and Sign

	Name	Identification No. (Last 4 digits only)	Position in Firm/Company	Address
a.				
b.				
c.				
d.				

6. I am/We are* registered with The Expenditure and Procurement Policies Unit (EPPU)/ The Building Construction Authority (BCA)* as follows:

Certificate of Registration No. _____

Date of Expiry: _____

Head	Financial Category

7. List of Debarments (if any)

S/No	Name of Authority	Reasons Debarments for	Dates where Debarment was effective	
			From	To
1				
2				
3				
4				

8. Particulars and Employment History of Professional Staff proposed or available for tendered Project (Program Manager, Senior Consultant, Consultant, Facilitator, etc)

	Name	Qualification	Institution	Year of Award	Relevant Working Experience (with Post Held & Responsibilities)
Professional Degree holder or equivalent					
Supervisory Diploma holder or equivalent					
Technical (e.g. Drivers) Trade Certificate holders					

If the space provided above is insufficient, please continue on an extension page setting out the required data in similar manner.

9. Projects executed for private organisations or other Government Agencies over the last 2 years to which reference may be made

S/No	Project Title	Client & Address	Value of Work (\$)	Contract Period (DD/MM/YY)		Officer-in-charge
				From	To	

If the space provided above is insufficient, please continue on an extension page setting out the required data in similar manner.

10. Please submit a copy of certification and with either Cloud Security Alliance - Security, Trust & Assurance Registry (“CSA-Star”) or all three of the following ISOs: 27001, 27017, and 27018. Please confirm that audit has been performed by independent third parties according to Service and Organisation Control (“SOC”) standards at least once every 12 months and no major findings were identified by the auditors.

11. I declare that the information contained is in the best of my knowledge and belief in all aspects true and should there be any false statement I understand that my Firm/Company may be debarred from tendering for any work for SAC.
I hereby undertake to inform SAC of any changes of partnership/director of Firm/Company taking place during the term of the Contract.
I confirm that the consent of all persons whose personal data are disclosed in this tender submission have been obtained for SAC' use for purposes of this Tender and consequent contract, if awarded.

Signed/Confirmed by:-

(Please state designation of signatory
in Firm/Company i.e. Manager, Managing Partner or
Managing Director)

Firm / Company Stamp

Date: _____

Importance Notes

- (a) All items in these forms must be filled. Any item not applicable should be so stated. Incomplete forms may render the Tender to be rejected.
(b) There forms must be signed/confirmed by persons or person legally empowered to act and sign on behalf of the Firm/Company.

Annex E

FORM OF TENDER

To:
[Name & Address of the
Government Department]

Name(s) of Tenderer(s):ⁱ

Address:

TENDER NO: _____

1 We, _____ⁱⁱ (Name(s) in Block Letters) hereby offer and undertake on the acceptance of this tender to supply goods and services as specified in the Requirements Specifications of your Invitation to Tender and under the Instructions to Tenderer and Conditions of Contract of your Invitation to Tender.

2 Our Tender is fully consistent with and does not contradict or derogate from anything in your Invitation to Tender or downgrade anything in your Requirement Specifications. You are entitled to reject our tender if it is inconsistent with or contradict or derogate from anything in your Invitation to Tender or downgrade anything in your Invitation to Tender.

3 We undertake that we shall as and when required by you to execute with you a formal agreement in the appropriate form incorporating the Conditions of Contract set out in this Invitation to Tender together with such further terms and conditions, if any, agreed upon between the Government of Singapore and us. Until the said formal agreement is prepared and executed, this offer together with your written acceptance thereof, shall constitute a binding agreement between us.

4 OUR OFFER IS VALID FOR A PERIOD OF **ONE HUNDRED AND TWENTY (120) DAYS** FROM THE CLOSING DATE OF THIS TENDER.

5 We agree that as and when requested by **SINGAPORE ACCOUNTANCY COMMISSION (SAC)**, we shall extend the validity of this offer for one or more periods not exceeding in total **12** calendar months.

6 Our price (herein referred to as "the Contract Price") for the goods and services to be supplied by us is _____.

7 A breakdown of the Contract Price for the goods and services is given in the priced schedule attached hereto.

8 We are registered/not registered* with _____ Name of Government Registration Authority) under the following supply category/head(s) as specified in the Invitation to Tender:

Supply Category/Head	Financial Category	Expiry

(If the tender is submitted by a consortium, the registration status of every member in the consortium must be listed.)

9 We further undertake to give you any further information which you may require.

10 We warrant, represent and declare that we are duly authorised to submit, sign this tender, receive instruction, give any information, accept any contract and act for and on behalf of _____ⁱⁱⁱ (Insert Name of contractor, company or consortium).

Dated this _____ day of _____, 202_____

Tenderer's (as *Principal/Agent)
Company or Business Registration No^{iv}:

Tenderer's official
Stamp^v:

Authorised Signature^{vi}

Name:

Designation:

(*Delete whichever is not applicable)

NOTICE: This Form duly completed MUST accompany every Tender Proposal. Any change to its wordings may render the Tender liable to DISQUALIFICATION.

SCHEDULE OF RATES

1. One-time Charge (Please indicate currency)
2. Fee per exam enrolment (Please indicate currency).

Note:

If fee is chargeable based on tiered pricing model, please provide pricing for the various tiers.

Annex E

STATEMENT OF COMPLIANCE FOR PROPOSED GOODS/SERVICES

S/No	Description of Item	Compliance with Specifications (tick accordingly)		Information / Remarks
		Yes	No	

^{i & ii} If the tender is submitted by a consortium, the Lead Member of the consortium shall submit the tender on behalf of the consortium members. Documentary proof must be provided that the Lead Member is authorised by all members of the consortium to submit, sign the tender, receive instruction, give any information, accept any contract and act for and on behalf of all the members of the consortium. For example, paragraph 1 in this Form of Tender should read “We, (Name of Lead Member), acting for and on behalf of (Name of 1st Member), (Name of 2nd Member) and (etc. – List out Names of remaining Members) ...”

ⁱⁱⁱ If the tender is submitted by a consortium, the tender shall be submitted by the Lead Member on behalf of all members of the consortium. Each member of the consortium shall be listed. For example, “... for and on behalf of (Name of 1st Member), (Name of 2nd Member) and (etc. – List out Names of remaining Members) ...”

^{iv} The Lead Member’s registration number, official stamp and authorised signature must be provided.

^v The Lead Member’s registration number, official stamp and authorised signature must be provided.

^{vi} The Lead Member’s registration number, official stamp and authorised signature must be provided.