

# TECHNICAL EVALUATION REPORT

(As Per Rule 35 of PP Rules, 2004)

1	Name of the Procuring Agency	Federal Board of revenue(HQ)
2	Method of procurement	Single Stage Two Envelope
3	Title of Procurement	
4	Tender Inquiry No	9/Audit/GDSC/2022
5	PPRA Ref No (TSE)	TS564862E
6	Date and Time of Bid Closing	17-07-2025, 12:PM
7	Date and Time of Bid Opening	17-07-2025, 12:30PM
8	No of Bids received	04
9	Criteria for Bid Evaluation	Technical Bid Evaluation Report Attached
10	Detail of Bid(s) Evaluation	Technical Bid Evaluation Report Attached

Name of Bidders	Technical Marks, if applicable	Rules/regulations/SBDs/Policy/Basis of Rejection/Acceptance per Rule 35 of PP Rules, 2004
H.A.M.D & Co	78	<b>Accepted:</b> H.A.M.D & Co UHY Hassan Naeem & Co BakertillyMehmood Idress Qamar & Co Naveed Zafar Ashfaq Jaffery & Co
UHY Hassan Naeem & Co	96	
BakertillyMehmood Idress Qamar & Co	94	
Naveed Zafar Ashfaq Jaffery & Co	85	



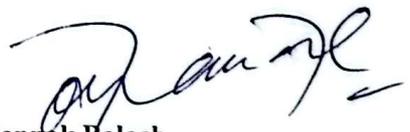
**Shahid Jan,**  
Secretary (Cus Ops)  
(Member of Technical  
Committee)

Evaluation



**Afnan Khan,**  
Secretary (E & C),  
(Member of Technical  
Committee)

Evaluation



**Honrak Baloch,**  
Secretary (SA to Member  
Customs Ops),  
(Member of Technical  
Committee)

4. **Bid(s) Received**

On the bid submission date and time i.e 17-07-2025 at 12:00PM, following bids were received:

Sr No	Bidder
1.	HAMD & Co
2.	UHY Hassan Naeem & Co
3.	BakerstillyMehmood Idrees Qamar & Co
4.	Naveed Zafar Ashfaq Jaffery & Co

**Bid Opening**

In accordance with bid opening procedure of Single Stage Two Envelope procedure, Technical Bids were opened publically on the same date immediately after bid submission time at FBR House by Technical Bid Scrutiny Committee in the presence of bidders authorized representatives who choose to attend. The bids availability on e-PADS were checked and confirmed in the presence of bidders authorized representatives. Bid opening statement is placed at (Annexure-II). The sealed Financial Proposal of all bidders were kept in safe custody.

**Preliminary Examination of Bids**

Preliminary examination was carried out by the Technical Bid Scrutiny Committee. Examination included verification/review of bidders bid form, completeness of bids, Bid security Declaration (BSD). The findings of preliminary examination are summarized as under:

Bidder	Bid submitted both i.e hard & soft	Bid submitted on e-PADS	Bid Security declaration (BSD)	Financial Bid	Remarks.
HAMD & Co	Yes	Yes	Authorized representative stated that BSD is submitted with financial Proposal	Yes	Accepted for detailed examination subject to availability of BSD in Financial proposal
UHY Hassan Naeem & Co	Yes	Yes	Yes	Yes	Accepted for detailed examination
BakerstillyMehmood Idrees Qamar & Co	Yes	Yes	Yes	Yes	Accepted for detailed examination
Naveed Zafar Ashfaq Jaffery & Co	Yes	Yes	Yes	Yes	Accepted for detailed examination

### Detailed Technical Evaluation

The technical criteria for evaluation of bids, as outlined in the bidding documents, along with the corresponding evaluation and grading, are placed at Annexure-III.

### Bids Accepted as Technically Responsive to Invitation to Bid

Sr No	Bidder
1.	HAMD & Co
2.	UHY Hassan Naeem & Co
3.	Bakerstilly Mehmoos Idrees Qamar & Co
4.	Naveed Zafar Ashfaq Jaffery & Co

  
**Shahid Jan,**  
Secretary (Cus Ops)  
(Member of Technical Evaluation Committee)

  
**Afnan Khan,**  
Secretary (E & C),  
(Member of Technical Evaluation Committee)

  
**Honnak Baloch,**  
Secretary (SA to Member  
Customs Ops),  
(Member of Technical Evaluation Committee)

Dated: 27-06-2025




**Federal Board of Revenue**  
 Government of Pakistan

**TENDER NOTICE FOR HIRING OF CHARTERED ACCOUNTANT FIRM FOR AUDIT OF CUSTOMS GOOD DECLARATION FEE (GD FEE) COLLECTED IN TERM OF CUSTOMS GENERAL ORDERS ISSUED AND AMENDED FROM TIME TO TIME FOR THE PERIOD 2018-2025**

The Federal Board of Revenue(FBR), Revenue Division, Government of Islamic Republic of Pakistan invites sealed technical and financial proposals from experienced Chartered Accountancy firms having valid registration with tax and other relevant authorities including ICAP, for "Audit of Goods Declaration (GD) service charges of Pakistan Customs". The audit firms submitting their bids must be registered in Pakistan and fulfilling all legal requirements to operate in Pakistan, having registration with Income & Sales Tax Departments for providing services, as described in Bidding Document. **Audit Firms are mandatory to be registered with PPRA for E-Procurement on "e-Pak Acquisition and Disposal system (e-PADS)"**

- 2 Bidding documents, containing detailed terms and conditions etc. can be downloaded by the interested bidders free of cost from websites of FBR (<https://www.fbr.gov.pk/tenders>), PPRA ([www.ppra.org.pk](http://www.ppra.org.pk)) and e-PADS ([www.eprocure.gov.pk](http://www.eprocure.gov.pk))
- 3 Manual submission of bid without e-PADS will **NOT** be accepted/ entertained. Proposals prepared in accordance with the instructions provided in the bidding documents and PPRA rules issued from time to time must be submitted through PPRA e-PADS system on or before **17-07-2025 at 12:00 Hrs.** Moreover, Sealed Bids (as prescribed in Data Sheet of the Bidding Document) of the submitted e-PADS Tender Prints in accordance with the provisions of Rule 36(b) of Public Procurement Rules, 2004, read with e-PADS Regulations and terms and conditions defined in the bidding document, supported by Bid Securing Declaration (BSD) should reach the following address on or before **17-07-2025 at 12:00 Hrs.** E-bids (Technical Proposals) will be opened on the same day at 12:30 Hrs. In case, the day of bid submission and technical bid opening falls on a public holiday, next working day shall be considered as deadline for the same.
- 4 A pre-proposal meeting will be held on **08-07-2025** on **14:00 Hrs** in the Conference Room, 3<sup>rd</sup> Floor, FBR House, G-5 Islamabad at **14:00 Hrs**. Bidders are strongly advised to come prepared with the requirements of the Clients by going through the Bidding Documents

**Chief (Facilitation & Compliance)**  
 Room No. 202, FBR House,  
 Constitution Avenue, Islamabad, Pakistan.  
 Ph: 92-51-9205103, Email: [cpl.fbr@yahoo.com](mailto:cpl.fbr@yahoo.com)


 051 111 772 772

helpline: fbr.gov.pk

PID 01 8948/24

Handwritten signature/initials in blue ink.

Handwritten signature in black ink.

## TENDER NOTICE FOR HIRING OF CHARTERED ACCOUNTANT FIRM FOR AUDIT OF CUSTOMS GOOD DECLARATION FEE (GD FEE) COLLECTED IN TERM OF CUSTOMS GENERAL ORDERS ISSUED AND AMENDED FROM TIME TO TIME FOR THE PERIOD 2018-2025

The Federal Board of Revenue (FBR), Revenue Division, Government of Islamic Republic of Pakistan invites sealed technical and financial proposals from experienced Chartered Accountancy firms having valid registration with tax and other relevant authorities, including ICAP, for "Audit of Goods Declaration (GD) service charges of Pakistan Customs". The audit firms submitting their bids must be registered in Pakistan and fulfilling all legal requirements to operate in Pakistan, having registration with Income & Sales Tax Departments for providing services as described in Bidding Document. Audit Firms are mandatory to be registered with PPRA for E-Procurement on "e-Pak Acquisition and Disposal system (e-PADS)"

2. Bidding documents, containing detailed terms and conditions etc. can be downloaded by the interested bidders free of cost from websites of FBR (<https://www.fbr.gov.pk/tenders>), PPRA ([www.ppra.org.pk](http://www.ppra.org.pk)) and e-PADS ([www.ecprocure.gov.pk](http://www.ecprocure.gov.pk))
3. Manual submission of bid without e-PADS will NOT be accepted entertained. Proposals prepared in accordance with the instructions provided in the bidding documents and PPRA rules issued from time to time must be submitted through PPRA e-PADS system on or before 17-07-2025 at 12:00 Hrs. Moreover Sealed Bids as prescribed in Data Sheet of the Bidding Document, of the submitted e-PADS Tender Prints in accordance with the provisions of Rule 35(b) of Public Procurement Rules, 2004, read with e-PADS Regulations and terms and conditions defined in the bidding document, supported by Bid Securing Declaration (BSD) should reach the following address on or before 17-07-2025 at 12:00 Hrs. E-bids (Technical Proposals) will be opened on the same day at 12:30 Hrs. In case, the day of bid submission and technical bid opening falls on a public holiday, next working day shall be considered as deadline for the same.
4. A pre-proposal meeting will be held on 08-07-2025 on 14:00 Hrs in the Conference Room, 3<sup>rd</sup> Floor, FBR House, G-5, Islamabad at 14:00 Hrs. Bidders are strongly advised to come prepared with the requirements of the Clients by going through the Bidding Documents.

**Chief (Facilitation & Compliance)**

Room No. 202, FBR House,  
Constitution Avenue, Islamabad, Pakistan.  
Ph: 92-51-9205103, Email: [cpf.fbr@yahoo.com](mailto:cpf.fbr@yahoo.com)

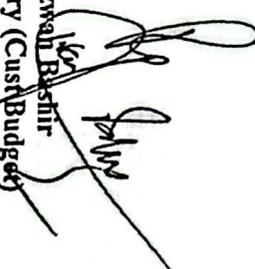


Tender No9/Audit/GDSC/2022  
 Subject: Audit of GDSC Account through CA Firm  
 Technical Bid Opening-Attendance Sheet  
 Dated 17-07-2025  
 Time: 12:30 PM  
 PPRA TENDER NO TSS64862E

Sr No	Company Name	Representative Names	Bid Submitted both ie (Hard /EPADS)	Bid Declaration	Soft Copy	Financial Bid	Signature of Co Rep
1	ABMID CO CA	Kuoais Iameed	Done	Done in financial	Done	Done	
2	UHY Hassan Naeem & Co.	Muhammad Irpan	Done	Done	Done	Done	
3	Baker Tilly Mohammad Sadees Qamar C.A	M. ZOHANIS ASLAM	✓	✓	✓	✓	
4	None of Zafar, Rizwan Toffayde	Not Present	✓	✓	✓	✓	
5							

  
 Ayesha Bashir Wani  
 Chief (F&C)

  
 Ahmad Affan  
 Chief Ops (Intl Customs)

  
 Rizwan Bashir  
 Secretary (Cust Budget)

**TECHNICAL BID EVALUATION CRITERIA**

Technical Evaluation Criteria		H.A.M.D & Co		UHY Hassan Nacem & Co		Bakertilly/Mehmood Idress Qamar & Co		Naveed Zafar Ashfaq Jaffery & Co	
1	Marks awarded	4	5	5	5	5	5	5	5
	Remarks	14 years of establishment	19 years	24 years	20 years	Tech-2	Tech-2	Tech-2	Tech-2
	Document Type	Tech-2	Tech-2	Statement	Tech-2	Tech-2	Tech-2	Tech-2	Tech-2
2	Total number of years since establishment/incorporation:	From 5 to 7 years = 2 Marks From 8 to 10 years = 3 Marks From 11 to 14 years = 4 Marks 15 and above years = 5 Marks							
	Partners (Chartered Accountants only) in the firm, within Pakistan:	Less than 3 = 5 Marks From 4 to 6 = 10 Marks From 7 or Above = 15 Marks	7 partners	7 partners	12 partners	8 partners	12 partners	8 partners	12 partners
	Document Type	Tech-1	Tech-1	Tech-2	Tech-1	Tech-1	Tech-1	Tech-2	Tech-1
3	Marks awarded	8	10	10	10	10	10	10	10
	Remarks	8 CAS	11 CAS	13 CAS	14 CAS	8 CAS	11 CAS	13 CAS	14 CAS
	Document Type	Tech-1	Tech-1	Tech-1	Tech-1	Tech-1	Tech-1	Tech-1	Tech-1
4	Marks awarded	15	30	30	20	15	30	20	15
	Remarks	9 Public Sector Clients	32 Public Sector Clients	21 Public Sector Clients	13 Public Sector Clients	9 Public Sector Clients	32 Public Sector Clients	21 Public Sector Clients	13 Public Sector Clients
	Document Type	Tech-1	Tech-1	Tech-1	Tech-1	Tech-1	Tech-1	Tech-1	Tech-1
Adequacy of the proposed methodology and work plan in responding to the Scope of Work:		Public Sector clients in last five (05) years: From 1 to 5 = 10 Marks From 6 to 10 = 15 Marks From 11 to 15 = 20 Marks From 16 to 20 = 25 Marks Above 20 = 30 Marks							

**TECHNICAL BID EVALUATION CRITERIA**

Sr No	Technical Evaluation Criteria	Total Marks			
		78	96	94	85
5	a) Technical approach and methodology = 10 Marks b) Work plan = 10 Marks c) Organization & Staffing = 10 Marks	Marks Awarded	26	26	24
		Remarks	RBM, Balanced approach	RBM, Balanced approach,	Conventional approach, rely mostly on junior staff
6	{ Notes to Consultant: the Procuring Agency will assess whether the proposed methodology is clear, responds to the TORs, work plan is realistic and implementable; overall team composition is balanced and has an appropriate skills mix; and the work plan has right input of Experts}	Marks Awarded	10	10	10
		Document Type	Tech-4	Tech-4	Tech-4
	Affiliation with any International Accounting Auditing Firm.	Remarks	TAG/TIAG	UHY	Bakerstilly Intl Ltd
		Document Type	Certificate of affiliation attached	Certificate of affiliation attached	Certificate of affiliation attached
					Certificate of affiliation attached
					Prime Global

2/11