Request for Proposal

HIRING OF CHARTERED ACCOUNTANT FIRMS FOR THIRD-PARTY COMPREHENSIVE AUDIT OF CUSTOMS BONDED WAREHOUSES (Consultancy Services)

National

Single Stage-Two Envelope

October 29, 2026

Federal Board of Revenue (Revenue Division/Federal Board of Revenue (FBR)),Secretary
FBR HQ G-5/1, Islamabad Capital Territory
Phone: +92-333-546-3868, Email: farrukhamirsial@gmail.com

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PROCUREMENT NOTICE

PROCUREMENT OF CONSULTANCY SERVICES

1. The **Federal Board of Revenue (Revenue Division/Federal Board of Revenue (FBR))** has reserved Funds for the procurement planned for FY **2026-27**. The **Federal Board of Revenue (Revenue Division/Federal Board of Revenue (FBR))** intends to apply part of the proceeds of this Fund to cover eligible payments under the contract for the consultancy services of " **HIRING OF CHARTERED ACCOUNTANT FIRMS FOR THIRD-PARTY COMPREHENSIVE AUDIT OF CUSTOMS BONDED WAREHOUSES**" with the reference of **"P173328"**

2. The **Federal Board of Revenue (Revenue Division/Federal Board of Revenue (FBR))** invites RFP through **EPADS v2.0** from eligible Bidders registered on **EPADS v2.0** for provision of Consultancy Services.

3. **Single Stage-Two Envelope** Procedure of Principal Method of Procurement (i.e. Open Competitive Bidding) will be used by adopting **Least Cost Based Selection (LCBS)**Technique for the subject procurement, in line with the Public Procurement Rules, 2026 and any Regulations, and Instructions issued by the Authority (from time to time).

4. All proposals must be accompanied by a Bid Security described in Bid Security Section in Bidding Document in the form of **Pay Order, Banker's Cheque, Call at Deposit, Bank Guarantee, Demand Draft** or Bid Securing Declaration on the prescribed format described.

5. E-Bidding documents, containing detailed terms & conditions, specifications and requirements etc. are available on **e-Pak Acquisition and Disposal System (EPADS)** at **https://epads.gov.pk/opportunities/federal/procurements/173328**.

6. The RFP, prepared in accordance with the instructions in the e-Bidding documents, must be submitted through **EPADS v2.0** on or before **Monday, November 16, 2026 11:00 AM**. Proposals will be opened on the same day at **Monday, November 16, 2026 11:30 AM**. Manual submission of RFPs

shall not be entertained. Those consultants/Firm who have not yet registered on the new version of **EPADS v2.0,** may register themselves on **https://vendors.epads.gov.pk/**. A tutorial to explain the registration process is available at **https://www.youtube.com/watch?v=MNW6T38v7tc**

In terms of Rules 65 of Public Procurement Rules, 2026 Grievance Redressal Committee (GRC) is notified for the subject procurement and notification copy is available on the procuring agency's website and also available on **EPADS v2.0** as well as Authority's website at (**www.ppra.gov.pk**).

Federal Board of Revenue (Revenue Division/Federal Board of Revenue (FBR)),
Secretary
FBR HQ G-5/1, Islamabad Capital Territory
+92-333-546-3868
farrukhamirsial@gmail.com

Instructions to Bidders

A. General Provisions

1. **Introduction**

1.1. The Procuring Agency named in the Data Sheet intends to select a consultant, in accordance with the method of selection specified in the Data Sheet. The eligible Consultants are invited to submit a proposal, as specified in the Data Sheet, for consulting services required for the assignment named in the Data Sheet.

1.2. The Consultants should familiarize themselves with the local conditions and take them into account in preparing their Proposals, including attending a pre-proposal conference if one is specified in the Data Sheet. Attending any such pre-proposal conference is optional and is at the Consultants' expense.

1.3. The Procuring Agency will timely provide, at no cost to the Consultants, the inputs, relevant project data, and reports required for the preparation of the Consultant's Proposal as specified in the Data Sheet.

2. **Corrupt and Fraudulent Practices**

2.1. The procuring agencies and the consultant are required to compliance Procurement Regulatory Framework in regard to corrupt and fraudulent practices as defined under Rule 2(x) of the Public Procurement Rules 2026.

B. Preparation of Proposals

3. **General Considerations**

3.1. In preparing the Proposal, the Consultant is expected to examine the RFP in detail. Material deficiencies in providing the information requested in the RFP may result in rejection of the Proposal.

4. **Language**

5. The Proposal, as well as all correspondence and documents relating to the Proposal exchanged between the Consultant and the Procuring Agency, shall

be written in the language(s) specified in the Data Sheet.

Documents Comprising the Proposal

5.1. The Proposal shall comprise the documents and forms listed in the Data Sheet.

6. **Only One Proposal**

6.1. The Consultant (including the individual members of any Joint Venture) shall submit only one Proposal, either in its own name or as part of a Joint Venture in another Proposal. If a Consultant, including any Joint Venture member, submits or participates in more than one proposal, all such proposals shall be disqualified and rejected. This does not, however, preclude a Sub-consultant, or the Consultant's staff from participating as Key Experts and Non-Key Experts in more than one Proposal when circumstances justify and if stated in the **Data Sheet** and subject to regulatory instructions, if any.

7. **Proposal Validity**

7.1. Proposals shall remain valid for the period specified in the Data Sheet after the Proposal submission deadline prescribed by the Procuring Agency (PA). To ensure the validity of proposal, it shall contain bid security or bid Securing declaration as a complementary bid securing instrument having the validity twenty-eight days more than the bid validity period.

7.2. During this period, the Consultant shall maintain its original Proposal without any change, including the availability of the Key Experts, the proposed rates and the total price.

7.3. If it is established that any Key Expert nominated in the Consultant's Proposal was not available at the time of Proposal submission or was included in the Proposal without his/her confirmation, such Proposal shall be disqualified and rejected for further evaluation, and may be subject to blacklisting and debarment in accordance with Clause 5 of this ITC.

7.4. **Extension of Validity Period**

7.4.1. If considered necessary, an extension in the bid validity can be made in accordance with the provision of public procurement rules, 2026 or any instructions issued in this regard.

8. **Bid security/Bid Securing Declaration**

8.1. The consultant shall submit bid security in the form and amount specified by the procuring agency before the submission deadline. Provided that in case where the procuring agency does not require the bid security, the bidder shall submit bid securing declaration on the format prescribed by the Authority in Standard Procurement Documents.

8.2. Any Proposal not accompanied by a Bid Security or Bid Securing Declaration shall be rejected by the Procuring Agency as non-responsive.

8.3. The Bid Securing Declaration of a joint venture must be in the name of the joint venture submitting the Proposal indicating all the members are jointly and severely responsible.

8.4. The successful Consultant's Bid Securing Declaration will be discharged upon the signing the contract with the Successful Consultant, and furnishing the performance security

9. C**larification and Amendment of RFP**

9.1. The Consultant may request a clarification of any part of the RFP during the period indicated in the Data Sheet before three days prior to the Proposals' submission deadline through **EPADS v2.0** only. The Procuring Agency will respond to the same through **EPADS v2.0**. Should the Procuring Agency deem it necessary to amend the RFP as a result of a clarification or at its own initiative, it shall do so following the procedure described below:

9.1.1. At any time before the proposal submission deadline, the Procuring Agency may amend the RFP by issuing an amendment through **EPADS v2.0**.

9.1.2. If the amendment is substantial, the Procuring Agency may extend the proposal submission deadline to give the Consultants reasonable time to take an amendment into account in their Proposals.

9.2. The Consultant who has already submitted the proposal prior to any amendments in the RFP, may submit a modified Proposal based on the respective amendment in the RFP at any time prior to the proposal submission deadline. No modifications to the Technical or Financial Proposal shall be accepted after the deadline.

10. **Preparation of Proposals – Specific Considerations**

10.1. While preparing the Proposal, the Consultant must give particular attention to the following:

10.1.1. The Procuring Agency may indicate in the Data Sheet the estimated Key Experts' time input (expressed in person-month) or the Procuring Agency's estimated total cost of the assignment, but not both. This estimate is indicative and the Proposal shall be based on the Consultant's own estimates for the same.

10.1.2. If stated in the Data Sheet, the Consultant shall include in its Proposal at least the same time input (in the same unit as indicated in the Data Sheet) of Key Experts, failing which the Financial Proposal will be adjusted for the purpose of comparison of proposals and decision for award in accordance with the procedure in the Data Sheet.

10.1.3. For assignments under the Fixed-Budget selection method, the estimated Key Experts' time input is not disclosed. Total available budget, with an indication whether it is inclusive or exclusive of taxes, is given in the Data Sheet, and the Financial Proposal shall not exceed this budget.

10.1.4. The proposal may be subject to price adjustment in accordance with Data sheet and formula specified.

11. **Financial Proposal**

11.1. The Financial Proposal shall be prepared using the Standard Forms provided in the RFP. It shall list all costs associated with the assignment, including (a) remuneration for Key Experts and Non-Key Experts, (b) reimbursable expenses indicated in the Data Sheet.

12. **Taxes**

12.1. The proposal submitted shall be inclusive of all the taxes unless otherwise stated in the Data Sheet. The Consultant and its Sub-consultants and Experts are responsible for meeting all tax liabilities arising out of the Contract unless stated otherwise in the Data Sheet. Information on taxes in the Procuring Agency's country is provided in the Data Sheet.

13. **Currency of Proposal**

13.1. The Consultant may express the price for its Services in the currency or currencies as stated in the Data Sheet. If indicated in the Data Sheet, the portion of the price representing local cost shall be stated in the national currency. Payment shall also be made in the currency specified in the data sheet or condition of the contract.

C. Submission, Opening and Evaluation

14. **Submission/withdrawal of Proposals**

14.1. The Consultant shall submit proposal through **EPADS v2.0** before the submission deadline.

14.2. A Proposal submitted by a Joint Venture shall be submitted through **EPADS v2.0** from the account of Lead Member. Reference to the EPADS account of all the JV Member shall be provided along with the proposal. Incase any of Member is not registered on the **EPADS v2.0**, may be registered on the **EPADS v2.0** or all his credential shall be provided along with the proposal for the evaluation of the procuring agency. JV agreement signed by all the members shall also be provided along with the proposal.

14.3. A Consultant may withdraw its Proposal after it has been submitted before the submission deadline.

15. **Opening of Proposal**

15.1. The Procuring Agency will open all Proposal though **EPADS v2.0**.

15.2. Financial Proposal, will remain unopened till the prescribed financial Proposal opening date.

16. **Evaluation of Technical Proposals**

16.1. The Procuring Agency's evaluation committee shall evaluate the Technical Proposals on the basis of their responsiveness to the Terms of Reference and the RFP, applying the evaluation criteria, sub-criteria, and point system specified in the Data Sheet. Each responsive Proposal will be given a technical score. A Proposal shall be rejected at this stage if it does not respond to important aspects of the RFP or if it fails to achieve the minimum technical score indicated in the Data Sheet.

17. **Opening of Financial Proposals**

17.1. After the technical evaluation is completed, the Procuring Agency shall issue the Technical Evaluation Report containing all the information regarding responsiveness or non-responsiveness of the consultant along with the technical scores (if any). The Procuring shall notify those Consultants that have achieved the minimum overall technical score and inform them of the date andtime for the opening of the Financial Proposals.

17.2. The Financial Proposals shall be opened and evaluated through **EPADS v2.0.**

18. **Correction of Errors**

18.1. Activities and items described in the Technical Proposal but not priced in the Financial Proposal, shall be assumed to be included in the prices of other activities or items, and no corrections are made to the Financial Proposal.

18.2. The Procuring Agency's evaluation committee will

(a) correct any computational or arithmetical errors, and

(b) adjust the prices if they fail to reflect all inputs included for the respective activities or items in the Technical Proposal. In case of discrepancy between (i) a partial amount (sub-total) and the total amount, or (ii) between the amount derived by multiplication of unit price with quantity and the total price, or (iii) between words and figures, the former will prevail. In case of discrepancy between the Technical and Financial Proposals in indicating quantities of input, the Technical Proposal prevails and the Procuring Agency's evaluation committee shall correct the quantification indicated in the Financial Proposal so as to make it consistent with that indicated in the Technical Proposal, apply the relevant unit price included in the Financial Proposal to the corrected quantity, and correct the total Proposal cost.

19. **Conversion to Single Currency**

19.1. For the evaluation purposes, prices shall be converted to a single currency using the selling rates of exchange, source and date indicated in the Data Sheet.

20. **Selection Technique**

20.1. **Quality and Cost Based Selection**

In the case of QCBS, the total score is calculated by weighting the technical and financial scores and adding them as per the formula and instructions in the Data Sheet. The Consultant achieving the highest combined technical and financial score will be invited for negotiations.

20.2. **Fixed-Budget Selection (FBS)**

20.2.1. In the case of FBS, those Proposals that exceed the budget indicated in the Data Sheet shall be rejected.

20.2.2. The Procuring Agency will select the Consultant that submitted the highest-ranked Technical Proposal that does not exceed the budget indicated in the RFP, and invite such Consultant to negotiate the Contract.

20.3. **Least-Cost Selection.**

In the case of Least-Cost Selection (LCS), the Procuring Agency will select the Consultant with the lowest evaluated total price among those consultants that achieved the minimum technical score, and invite such Consultant for discussion on technical issues, without changing the cost and scope of services.

D. Negotiations and Award

21. **Negotiations**

21.1. The negotiations will be held at the date and address indicated in the Data Sheet with the Consultant's representative(s) who must have written power of attorney to negotiate and sign a Contract on behalf of the Consultant.

21.2. The negotiations include discussions of the Terms of Reference (TORs), the proposed methodology, the Procuring Agency's inputs, the special conditions of the Contract, and finalizing the "Description of Services" part of the Contract. These discussions shall not alter the original scope of services under the TORs or the terms of the contract, lest the quality of the final product, its price, or the relevance of the initial evaluation be affected.

22. **Availability of Key Experts**

22.1. The invited Consultant shall confirm the availability of all Key Experts included in the Proposal as a pre-requisite to the negotiations, or, if applicable, a replacement in accordance with Clauses of ITC. Failure to confirm the Key Experts' availability may result in the rejection of the Consultant's Proposal and the Procuring Agency proceeding to negotiate the Contract with the next-ranked Consultant.

22.2. Notwithstanding the above, the substitution of Key Experts at the negotiations may be considered if due solely to circumstances outside the reasonable control of and not foreseeable by the Consultant, including but not limited to death or medical incapacity. In such case, the Consultant shall offer a substitute Key Expert within the period of time specified in the letter

of invitation to negotiate the Contract, who shall have equivalent or better qualifications and experience than the original candidate.

23. **Award of Contract**

23.1. The Procuring Agency will award the Contract to the Consultant whose Proposal has been determined to be substantially responsive to the RFP Documents and who has been declared as Successful Consultant, provided that the same is not in conflict with any other law or policy of the Federal Government

24. **Grievance Redressal Mechanism**

24.1. Grievance shall be redressed in accordance with procedure and mechanism defined under Rule 65 of the Public Procurement Rules, 2026 and Redressal of Grievance regulations.

25. **Mechanism of Blacklisting**

25.1. The Blacklisting shall be carried out in accordance with provision of Rule 25 of the Public Procurement Rules, 2026 and for Procedure of Filing and Disposal of Review Petition under Rule 19 (3), 2021, to be read with the Regulations on "Mechanism for Blacklisting and Debarment of Bidders or Contractors Regulations, 2024".

26. **Environmental objectives**

26.1. As per Rule 64 of Public Procurement Rules, 2026, The procuring agency may seek to procure services with a reduced environmental impact throughout their life cycle when compared to services with the same primary function that may otherwise be procured

Bid Data Sheet

Proposal Data Sheet (BDS)

The following specific data for the procurement of Consultancy Services to be procured shall complement, supplement, or amend the provisions in the Instructions to Bidders (ITB). Whenever there is a conflict, the provisions herein shall prevail over those in ITB.

BDS Clause Number
ITB Number

Amendments of, and Supplements to, Clauses in the Instruction to Bidders

A. General

BDS Clause Number 1
ITB Number 1.1

Name of Procuring Agency: **Federal Board of Revenue (Revenue Division/Federal Board of Revenue (FBR))**

The subject of procurement is: **HIRING OF CHARTERED ACCOUNTANT FIRMS FOR THIRD-PARTY COMPREHENSIVE AUDIT OF CUSTOMS BONDED WAREHOUSES**

Financial year for the operations of the Procuring Agency: **2026-27**

Name and identification number of the Contract: **P173328**

BDS Clause Number 2
ITB Number 1.2 & 9.1

The Bidders may seek clarifications through **EPADS v2.0**: Clarification Date: Friday, November 13, 2026
Pre-Bid Meeting: Tuesday, November 3, 2026 11:00 AM
Venue: FBR HQ G-5/1
Meeting Link: https://zoom.us/j/91996210785?pwd=E5mK7g54EF25C2fMbY4QCtLpwwerjE.1

B. Preparation of Proposals

BDS Clause Number 3
ITB Number 4.1

The language of the proposals is: **English**

BDS Clause Number 4
ITB Number 6.1

Participation of Sub-consultants, Key Experts and Non-Key Experts in more than one Proposal is permissible? **No**

BDS Clause Number 5
ITB Number 7.1

Proposals shall be valid until **180 Days**

BDS Clause Number 6
ITB Number 9.1

List of documents required along with the bid: **No**

BDS Clause Number 7
ITB Number 10.2

The Consultant's Proposal must include the minimum Key Experts' time-input of _____person-months.

For the evaluation and comparison of Proposals only: if a Proposal includes less than the required minimum time-input, the missing time-input (expressed in person-month) is calculated as follows:

The missing time-input is multiplied by the highest remuneration rate for a Key Expert in the Consultant's Proposal and added to the total remuneration amount. Proposals that quoted higher than the required minimum of time-input will not be adjusted.]

BDS Clause Number 8
ITB Number 10.5

The price shall be **Fixed**.

Price schedule will be provided according to the format defined and acquired. see section price schedule.

BDS Clause Number 9
ITB Number 11.1

The qualification criteria to establish the supply / production capability of the bidder.

see Eligibility Criteria

BDS Clause Number 10
ITB Number 7.6
Services and Their related documents:
See section Required Services and ToR

C. Submission, Opening and Evaluation

BDS Clause Number 11
ITB Number 8.1 & 8.2

The amount of Bid Security shall be as defined in Bid Security Section for items and lots given in **BDS 6**
Instrument of Bid Security Shall be in the Name of : **Federal Board of Revenue**
The Bid Security shall be in the form of: **Pay Order, Banker's Cheque, Call at Deposit, Bank Guarantee, Demand Draft**

BDS Clause Number 12
ITB Number 13.1

Currency of the Bids shall be : **PKR**

BDS Clause Number 13
ITB Number 14.1

Proposal shall be submitted online on EPADS v2.0 whereas hard copy of the bid security should be submitted to the following;

FBR HQ G-5/1, Islamabad Capital Territory

Bids that are not submitted on EPADS v2.0 shall be disqualified.

The deadline for Bids submission is: **Monday, November 16, 2026 11:00 AM**

BDS Clause Number 14
ITB Number 15.1

The Bids opening shall take place on **EPADS v2.0**.

Day *: **Monday***

Date: ***Monday, November 16, 2026***

Time *: **11:30 AM***

BDS Clause Number 15
ITB Number 20

Selection technique adopted will be: **Least Cost Based Selection (LCBS)**
see Evaluation Criteria

F. Negotiation and Award

BDS Clause Number 16
ITB Number 21.5

The Performance guarantee shall: **10.00%**.

The Performance Guarantee shall be acceptable in the form of: **Pay Order, Banker's Cheque, Call at Deposit, Bank Guarantee**

G. Review of Procurement Decisions

BDS Clause Number 17
ITB Number 24.1

Grievence against this procurement shall be submitted online on **EPADS v2.0**.

Eligibility Criteria

All Active Taxpayers shall be eligible to participate in the procurement process, unless expressly excluded or otherwise restricted under the Eligibility Criteria specified by the Procuring Agency.

Required Registration
NADRA CITIZENSHIP (CNIC/NICOP)
FBR (NTN)
FBR (GSTN)

Eligibility Criteria	Document
Quality control Satisfactory valid ICAP QCR rating on the submission date. Rating letter or current official listing.	Yes
Professional practice At least 10 years of continuous professional practice. Registration history and constitution/partnership evidence.	Yes
Partners At least five full-time partners, including at least three FCAs. Current ICAP listing and firm declaration.	Yes
Tax compliance Valid NTN, active taxpayer status and legally applicable sales-tax-on-services registrations for proposed service delivery. Certificates, ATL evidence and jurisdictional explanation.	Yes
Legal and professional standing No operative debarment, suspension or professional restriction making the bidder ineligible; disclose material sanctions and proceedings. TP-8 and supporting details.	Yes

Independence No disqualifying conflict for the relevant lot under ITB 27. All relevant relationships and network entities disclosed. TP-7 with lot-specific entity schedule.	Yes
Completed assignments At least three completed audit, forensic, stock-verification or compliance-review engagements during the seven years before closing for government, public-sector, multilateral or listed-company clients. TP-3, completion/acceptance evidence and verifiable references.	Yes
POL capability Lots 1 and 2: access to petroleum measurement expertise, calibrated equipment and competent tank-gauging/custody-transfer support. CVs, equipment schedule and firm/sub-consultant commitment.	Yes
Required submissions Authority of signatory, signed proposal, required bid security and Integrity Pact. Technical forms and instruments.	Yes
ICAP registration and practice CA firm registered with ICAP; valid practice authorisation for the responsible signing professional(s). Registration, practising certificates and partner list.	Yes
Minimum team All minimum key personnel and credible field coverage for the lot; distinct committed teams for permitted simultaneous awards. TP-5, TP-6 and TP-10.	Yes

Evaluation Criteria

Least Cost Based Selection (LCBS)

Weightage

Technical Evaluation %
100

Technical Marks	100
Passing Marks	**70**
General experience of the CA firm	
Category 1 General firm experience Continuous professional practice: 10 years = 5 marks; 11 = 6; 12 = 7; 13 = 8; 14 = 9; 15 or more = 10. Fewer than ten years fails mandatory eligibility. For a JV, use the lead member’s qualifying practice history; do not add overlapping years. (Qualitative)(Doc Required)	10
Specific experience with government public-sector and regulatory clients	
Category 2 Government and regulatory experience Count distinct completed relevant engagements for Federal/Provincial Government, public-sector or regulatory clients within seven years: one = 5; two = 6; three = 7; four = 8; five = 9; six or more = 10 marks. Separate annual periods under one continuing engagement count once unless separately contracted and completed. (Qualitative)(Doc Required)	10
Specific experience in customs inventory stock verification and relevant sectors	

Category 3 Sector and stock verification experience Count completed engagements involving customs/excise compliance, bonded warehousing, ports/terminals, physical inventory reconciliation, stock verification or supply-chain revenue verification within seven years: one = 5; two = 8; three = 10; four = 12; five = 14; six = 16; seven = 18; eight or more = 20 marks. For Lots 1 and 2 at least one qualifying engagement must include petroleum quantities, downstream petroleum inventory or terminal/OMC/refinery stock reconciliation; otherwise this category scores zero. A routine financial statement audit counts only where the claimed specialist procedures are evidenced. (Qualitative)(Doc Required)	20
Experience with multilateral and corporate clients	
Category 4 Multilateral and corporate experience Distinct completed relevant audit, assurance, forensic, compliance or inventory engagements for UN agencies, MDB-financed projects or corporate clients: one = 5; two = 6; three = 7; four = 8; five = 9; six or more = 10 marks. Disclose client, scope, period and completion evidence. Corporate includes listed and unlisted incorporated businesses. (Qualitative)(Doc Required)	10
Adequacy and quality of methodology work plan and management approach	
Category 5 Methodology work plan and management approach Apply the common qualitative rating below to five components, each worth 4 marks: (a) assignment understanding, legal criteria and risk assessment; (b) historical stock reconciliation, revenue testing, sampling and data analytics; (c) physical verification and POL measurement or non-POL inventory procedures; (d) deployment, geographic coverage, 90-day delivery and access dependencies; (e) evidence, independence, safety, data security and independent quality review. Sum the five component marks to a maximum of 20. A material omission of the TOR remains a responsiveness issue. (Qualitative)(Doc Required)	20
Engagement Partner qualifications and competence	

Category 6 Engagement Partner FCA with at least 15 years post-qualification experience and at least three led public-sector or forensic engagements is mandatory. Qualification: FCA = 5 marks; FCA plus relevant recognised forensic, assurance or analytics specialisation = 6. Relevant post-qualification experience: 15-17 years = 2; 18-20 = 3; above 20 = 4. Led comparable/public-sector/forensic engagements: three = 2.5; four = 3.5; five or more = 5. Sum maximum 15; category minimum 7.5. Evidence includes membership, CV and engagement roles (Qualitative)(Doc Required)	15
Audit team qualifications and competence	
Category 7 Audit team Score five roles at a maximum of 3 marks each: Audit Manager/Team Leader; Customs/Indirect-Tax Specialist; Forensic/Data Analytics Specialist; POL Measurement Specialist for Lots 1-2 or Inventory/Logistics Specialist for Lots 3-6; independent Engagement Quality Reviewer. For each role: meeting the mandatory qualification and minimum experience = 1.5 marks; one additional completed comparable assignment in the last seven years = 0.75; two or more = 1.5. The comparable assignments must demonstrate the proposed role. Missing a mandatory role or qualification fails eligibility. Maximum 15; category minimum 7.5. (Qualitative)(Doc Required)	15

Required Services

Positions Without Lots :

Position	Delivery Schedule	Quantity	Bid Security
Lot 1 – POL bonded warehouses Sindh and Balochistan	**Address:** Sindh Balochistan **Schedule:** 180 **Quantity:** 32/job **Quantity:** 32 job	32/job and	500000 PKR
Lot 2 – POL bonded warehouses Punjab, KP, Islamabad and Northern AreasPunjab, KP, Islamabad and Northern Areas	**Address:** Punjab, KP, Islamabad and Northern Areas **Schedule:** 180 **Quantity:** 16/job **Quantity:** 16 job	16/job	500000 PKR
Lot 3 – Public bonded warehouses including bulk and non-bulk Sindh and Balochistan(bulk and non-bulk) Sindh and Balochistan	**Address:** Sindh Balochistan **Schedule:** 180 **Quantity:** 46/job **Quantity:** 46 job	46/job and	500000 PKR

Position	Delivery Schedule	Quantity	Bid Security
Lot 4 – Public bonded warehouses including bulk and non-bulk Punjab, KP and Islamabad	**Address:** Punjab, KP and Islamabad **Schedule:** 180 **Quantity:** 32/job **Quantity:** 32 job	32/job	500000 PKR
Lot 5 – Private bonded warehouses Sindh and Balochistan	**Address:** Sindh and Balochistan **Schedule:** 180 **Quantity:** 72/job **Quantity:** 72 job	72/job	500000 PKR
Lot 6 – Private bonded warehouses Punjab, KP and Islamabad	**Address:** Punjab, KP and Islamabad **Schedule:** 180 days **Quantity:** 56/job **Quantity:** 56 job	56/job	500000 PKR

Related Services :

No

TORS (Terms of References)

Positions Without Lots :

Position: Lot 1 – POL bonded warehouses Sindh and Balochistan

TORs (Terms of Reference):

detail tor mentioned in annexture

Position: Lot 2 – POL bonded warehouses Punjab, KP, Islamabad and Northern AreasPunjab, KP, Islamabad and Northern Areas

TORs (Terms of Reference):

detial tor mentioned in annexture

Position: Lot 3 – Public bonded warehouses including bulk and non-bulk Sindh and Balochistan(bulk and non-bulk) Sindh and Balochistan

TORs (Terms of Reference):

detail tor mentioned in annexture

Position: Lot 4 – Public bonded warehouses including bulk and non-bulk Punjab, KP and Islamabad

TORs (Terms of Reference):

detail tor mentioned in annexture

Position: Lot 5 – Private bonded warehouses Sindh and Balochistan

TORs (Terms of Reference):

detail tor mentioned in annexture

Position: Lot 6 – Private bonded warehouses Punjab, KP and Islamabad

TORs (Terms of Reference):

detail tor menitoned in annexture

Brief Description

The Federal Board of Revenue (FBR), Customs Wing, Government of Pakistan, intends to engage chartered accountancy firms for a comprehensive third-party audit of Customs bonded warehouses for the financial years **2023-24, 2024-25 and 2025-26**. The assignment covers POL, public and private bonded warehouses across Pakistan.

DETAILS CAN NOT BE ADDED HERE DUE TO SHORTAGE OF TEXT THAT CAN BE TYPED HERE. HENCE DETAILDE CAN BE VIEWED IN THE ATTACED BIDDING DOCUMENT IN PDF FORMAT AND ALL BIDDERS MUST COMPLY WITH THE DETAILED.

Price Schedule

For Individual Positions

#	Position Title	Quantity	Unit Price (PKR)	Total Price (PKR)	Delivery Location	Delivery Period / Year	Country of Origin
1							
2							

For Lots

#	Lot Title	Total Lot Price (PKR)	Country of Origin
1	[Lot 1 Title]		

PUBLIC PROCUREMENT REGULATORY AUTHORITY
(PPRA)
EPADS

General Conditions of Contract

A. General Provisions

1. **Definitions**

Unless the context otherwise requires, the following terms whenever used in this Contract have the following meanings:

1.1. "**Affiliate(s)**" means an individual or an entity that directly or indirectly controls, is controlled by, or is under common control with the Consultant.

1.2. "**Applicable Law**" means the laws and any other instruments having the force of law in Pakistan or as may be specified in the Special Conditions of Contract (SCC), as they may be issued and in force from time to time.

1.3. "**Consultant**" means an individual consultant or a consulting firm as the case may be;

1.4. "**Contractor's Personnel**" means personnel whom the Contractor utilizes in the execution of its contract, including the staff, labor and other employees of the Contractor and each subcontractor; and any other personnel assisting the Contractor in the execution of the contract to be supervised by the Consultant (if applicable).

1.5. "**Day**" means calendar day unless indicated otherwise.

1.6. "**Effective Date**" means the date on which this Contract comes into force and effect pursuant to Clause GCC 11.

1.7. "**Experts**" means, collectively, Key Experts, Non-Key Experts, or any other personnel of the Consultant, Sub-consultant or JV member(s) assigned by the Consultant to perform the Services or any part thereof under the Contract.

1.8. "**Foreign Currency**" means any currency other than the Pakistani Rupees.

1.9. "**GCC**" means these General Conditions of Contract.

1.10. "**Government**" means the Government of Pakistan.

1.11. "**Joint Venture (JV)**" means an association with or without a legal personality distinct from that of its members, of more than one entity where one member has the authority to conduct all businesses for and on behalf of any and all the members of the JV, and where the members of the JV are jointly and severally liable to the Procuring Agency for the performance of the Contract.

1.12. "**Key Expert(s)**" means an individual professional whose skills, qualifications, knowledge and experience are critical to the performance of the Services under the Contract and whose Curricula Vitae (CV) was taken into account in the technical evaluation of the Consultant's proposal.

1.13. "**Local Currency**" means the currency of Pakistan

1.14. "**Non-Key Expert(s)**" means an individual professional provided by the Consultant or its Sub-consultant to perform the Services or any part thereof under the Contract.

1.15. "**Party**" means the Procuring Agency or the Consultant, as the case may be, and "Parties" means both of them.

1.16. Procuring Agency's Personnel" refers to the staff, labor and other employees (if any) of the Procuring Agency engaged in fulfilling the Procuring Agency's obligations under the Contract; and any other personnel identified as Procuring Agency's Personnel, by a notice from the Procuring Agency to the Consultant

1.17. "**Proposal**" means the Technical Proposal and/or the Financial Proposal of the Consultant.

1.18. "**RFP**" means the Request for Proposals to be prepared by the Procuring Agency for the selection of consultants, based on the SRFP.

1.19. "**SCC**" means the Special Conditions of Contract by which the GCC may be amended or supplemented but not over-written.

1.20. "**Site**" (if applicable) means the land and other places where Works are to be executed or facilities to be installed, and such other land or places as may be specified in the Contractor's Contract as forming part of the Site.

1.21. "**SRFP**" means the Standard Request for Proposals, which must be used by the Procuring Agency as the basis for the preparation of the RFP.

1.22. "**Sub-consultants**" means an entity to whom/which the Consultant subcontracts any part of the Services while remaining solely liable for the execution of the Contract.

1.23. "**Third Party**" means any person or entity other than the Government, the Procuring Agency, the Consultant or a Sub-consultant.

1.24. "**TORs**" means the Terms of Reference that explain the objectives, scope of work, activities, and tasks to be performed, respective responsibilities of the Procuring Agency and the Consultant, and expected results and deliverables of the assignment.

2. **Relationship between the Parties**

2.1. Nothing contained herein shall be construed as establishing a relationship of master and servant or of principal and agent as between the Procuring Agency and the Consultant. The Consultant, subject to this Contract, has complete charge of the Experts and Sub-consultants, if any, performing the Services and shall be fully responsible for the Services performed by them or on their behalf hereunder.

3. **Law Governing Contract**

3.1. The contract shall be governed and interpreted in accordance with the laws of Pakistan, unless otherwise specified in SCC.

4. **Language**

4.1. The Contract as well as all correspondence and documents relating to the Contract exchanged between the Consultant and the Procuring Agency, shall be written in the English language unless otherwise stated in the SCC. Supporting documents and printed literature that are part of the Contract may be in another language provided these are accompanied by an accurate translation of the relevant passages in English, in which case, for purposes of interpretation of the Contract, this translation shall govern.

5. **Headings**

5.1. The headings shall not limit, alter or affect the meaning of this Contract.

6. **Communications**

6.1. Any communication required or permitted to be given or made pursuant to this Contract shall be in writing in the language specified in Clause GCC 4. Any such notice, request or consent shall be deemed to have been given or made when delivered in person to an authorized representative of the Party to whom the communication is addressed, or when sent to such Party at the address specified in the SCC.

6.2. A Party may change its address for notice hereunder by giving the other Party any communication of such change to the address specified in the SCC.

7. Location

7.1. The Services shall be performed at such locations as are specified in Appendix A hereto and, where the location of a particular task is not so specified, at such locations, whether in the Government's country or elsewhere, as the Procuring Agency may approve.

8. **Authority of Member in Charge**

8.1. In case the Consultant is a Joint Venture, the members hereby authorize the member specified in the SCC to act on their behalf in exercising all the Consultant's rights and obligations towards the Procuring Agency under this Contract, including without limitation the receiving of instructions and payments from the Procuring Agency.

9. **Authorized Representatives**

9.1. Any action required or permitted to be taken, and any document required or permitted to be executed under this Contract by the Procuring Agency or the Consultant may be taken or executed by the officials specified in the SCC.

10. **Fraud and Corruption**

10.1. Public Procurement Regulatory Authority requires that Procuring Agencies (including beneficiaries of Government funded projects) as well as Applicants/Bidders/Suppliers/Contractors under Government financed contracts, observe the highest standard of ethics during the procurement and execution of such contracts in accordance with the requirement of Procurement Regulatory Framework

B. Commencement, Completion, Modification and Termination of Contract

11. **Effectiveness of Contract**

11.1. This Contract shall come into force and effect on the date (the "Effective Date") of the Procuring Agency's notice to the Consultant instructing the Consultant to begin carrying out the Services. This notice shall confirm that the effectiveness conditions, if any, listed in the SCC have been met.

12. **Termination of Contract for Failure to Become Effective**

12.1. If this Contract has not become effective within such time period after the date of Contract signature as specified in the SCC, either Party may, by not less than twenty two (22) days written notice to the other Party, declare this Contract to be null and void, and in the event of such a declaration by either Party, neither Party shall have any claim against the other Party with respect hereto.

13. **Commencement of Services**

13.1. The Consultant shall confirm availability of Key Experts and begin carrying out the Services not later than the number of days after the Effective Date specified in the SCC.

14. **Expiration of Contract**

14.1. Unless terminated earlier pursuant to Clause GCC 19 hereof, this Contract shall expire at the end of such time period after the Effective Date as specified in the SCC.

15. **Entire Agreement**

15.1. This Contract contains all covenants, stipulations and provisions agreed by the Parties. No agent or representative of either Party has authority to make, and the Parties shall not be bound by or be liable for, any statement, representation, promise or agreement not set forth herein.

16. **Modifications or Variations**

16.1. Any modification or variation of the terms and conditions of this Contract, including any modification or variation of the scope of the Services, may only be made by written agreement between the Parties. However, each Party shall give due consideration to any proposals for modification or variation made by the other Party.

16.2. In cases of any modifications or variations, the prior written consent of the Procuring Agency is required.

17. **Force Majeure**

17.1. **Definition**

17.1.1. For the purposes of this Contract, “Force Majeure” means an event which is beyond the reasonable control of a Party, is not foreseeable, is unavoidable, and makes a Party’s performance of its obligations hereunder impossible or so impractical as reasonably to be considered impossible under the circumstances, and subject to those requirements, includes, but is not limited to, war, riots, civil disorder, earthquake, fire, explosion, storm, flood or other adverse weather conditions, strikes, lockouts or other industrial action confiscation or any other action by Government agencies.

17.1.2. Force Majeure shall not include (i) any event which is caused by the negligence or intentional action of a Party or such Party’s Experts, Sub-consultants or agents or employees, nor (ii) any event which a diligent Party could reasonably have been expected to both take into account at the time of the conclusion of this Contract, and avoid or overcome in the carrying out of its obligations hereunder.

17.1.3. Force Majeure shall not include insufficiency of funds or failure to make any payment required hereunder.

17.2. **No Breach of Contract**

17.2.1. The failure of a Party to fulfill any of its obligations hereunder shall not be considered to be a breach of, or default under, this Contract insofar as such inability arises from an event of Force Majeure, provided that the Party affected by such an event has taken all reasonable precautions, due care and reasonable alternative measures, all with the objective of carrying out the terms and conditions of this Contract.

17.3. **Measures to be Taken**

17.3.1. A Party affected by an event of Force Majeure shall continue to perform its obligations under the Contract as far as is reasonably practical, and shall take all reasonable measures to minimize the consequences of any event of Force Majeure.

17.3.2. A Party affected by an event of Force Majeure shall notify the other Party of such event as soon as possible, and in any case not later than fourteen (14) calendar days following the occurrence of such event, providing evidence of the nature and cause of such event, and shall similarly give written notice of the restoration of normal conditions as soon as possible.

17.3.3. Any period within which a Party shall, pursuant to this Contract, complete any action or task, shall be extended for a period equal to the time during which such Party was unable to perform such action as a result of Force Majeure.

17.3.4. During the period of their inability to perform the Services as a result of an event of Force Majeure, the Consultant, upon instructions by the Procuring Agency, shall either:

17.3.4.1. demobilize, in which case the Consultant shall be reimbursed for additional costs they reasonably and necessarily incurred, and, if required by the Procuring Agency, in reactivating the Services; or

17.3.4.2. continue with the Services to the extent reasonably possible, in which case the Consultant shall continue to be paid under the terms of this Contract and be reimbursed for additional costs reasonably and necessarily incurred.

17.3.5. In the case of disagreement between the Parties as to the existence or extent of Force Majeure, the matter shall be settled according to Clauses GCC 49& 50.

18. **Suspension**

18.1. The Procuring Agency may, by written notice of suspension to the Consultant, suspend all payments to the Consultant hereunder if the Consultant fails to perform any of its obligations under this Contract, including the carrying out of the Services, provided that such notice of suspension (i) shall specify the nature of the failure, and (ii) shall request the Consultant to remedy such failure within a period not exceeding thirty (30) calendar days after receipt by the Consultant of such notice of suspension.

19. **Termination**

19.1. This Contract may be terminated by either Party as per provisions set up below:

a) **By the Procuring Agency**

19.1.1. The Procuring Agency may terminate this Contract in case of the occurrence of any of the events specified in paragraphs (a) through (f) of this Clause. In such an occurrence the Procuring Agency shall give at least thirty (30) days' written notice of termination to the Consultant in case of the events referred to in (a) through (d); at least sixty (60) days' written notice in case of the event referred to in (e); and at least five (5) days' written notice in case of the event referred to in (f):

(a) If the Consultant fails to remedy a failure in the performance of its obligations hereunder, as specified in a notice of suspension pursuant to Clause GCC 18;

(b) If the Consultant becomes (or, if the Consultant consists of more than one entity, if any of its members becomes) insolvent or bankrupt or enter into any agreements with their creditors for relief of debt or take advantage of any law for the benefit of debtors or go into liquidation or receivership whether compulsory or voluntary;

(c) If the Consultant fails to comply with any final decision reached as a result of arbitration proceedings pursuant to Clause GCC 49

(d) If, as the result of Force Majeure, the Consultant is unable to perform a material portion of the Services for a period of not less than sixty (60) days;

(e) If the Procuring Agency, in its sole discretion and for any reason whatsoever, decides to terminate this Contract;

(f) If the Consultant fails to confirm availability of Key Experts as required in Clause GCC 13.

19.1.2. if the Consultant, in the judgment of the Procuring Agency has engaged in Fraud and Corruption, in competing for or in executing the Contract, then the Procuring Agency may, after giving fourteen (14) calendar days written notice to the Consultant, terminate the Consultant's employment under the Contract.

19.2. **By the Consultant**

The Consultant may terminate this Contract, by not less than thirty (30) days' written notice to the Procuring Agency, in case of the occurrence of any of the events specified in paragraphs (a) through (d) of this Clause.

(a) If the Procuring Agency fails to pay any money due to the Consultant pursuant to this Contract and not subject to dispute pursuant to Clauses GCC 49.1 within forty-five (45) days after receiving written notice from the Consultant that such payment is overdue.

(b) If, as the result of Force Majeure, the Consultant is unable to perform a material portion of the Services for a period of not less than sixty (60) days.

(c) If the Procuring Agency fails to comply with any final decision reached as a result of arbitration pursuant to Clause GCC 49.1.

(d) If the Procuring Agency is in material breach of its obligations pursuant to this Contract and has not remedied the same within forty-five (45) days (or such longer period as the Consultant may have subsequently approved in writing) following the receipt by the Procuring Agency of the Consultant's notice specifying such breach.

19.3. **Cessation of Rights and Obligations**

Upon termination of this Contract pursuant to Clauses GCC 12 or GCC 19 hereof, or upon expiration of this Contract pursuant to Clause GCC 14, all rights and obligations of the Parties hereunder shall cease, except

(i) such rights and obligations as may have accrued on the date of termination or expiration,

(ii) the obligation of confidentiality set forth in Clause GCC 22,

(iii) the Consultant's obligation to permit inspection, copying and auditing of their accounts and records set forth in Clause GCC 25 and to cooperate and assist in any inspection or investigation, and (iv) any right which a Party may have under the Applicable Law.

19.4. **Cessation of Services**

19.4.1. Upon termination of this Contract by notice of either Party to the other pursuant to Clauses GCC 19a or GCC 19b, the Consultant shall, immediately upon dispatch or receipt of such notice, take all necessary steps to bring the Services to a close in a prompt and orderly manner and shall make every reasonable effort to keep expenditures for this purpose to a minimum. With respect to documents prepared by the Consultant and equipment and materials furnished by the Procuring Agency, the Consultant shall proceed as provided, respectively, by Clauses GCC 27 or GCC 28.

19.5. **e.Payment upon Termination**

Upon termination of this Contract, the Procuring Agency shall make the following payments to the Consultant:
(a) remuneration for Services satisfactorily performed prior to the effective date of termination, and reimbursable expenditures for expenditures actually incurred prior to the effective date of termination; and pursuant to Clause 43;
(b) in the case of termination pursuant to paragraphs (d) and (e) of Clause GCC 19.1.1, reimbursement of any reasonable cost incidental to the prompt and orderly termination of this Contract, including the cost of the return travel of the Experts.

C. Obligations of the Consultant

20. **General**

20.1. **Standard of Performance**

20.1.1. The Consultant shall perform the Services and carry out the Services with all due diligence, efficiency and economy, in accordance with generally accepted professional standards and practices, and shall observe sound management practices, and employ appropriate technology and safe and effective equipment, machinery, materials and methods. The Consultant shall always act, in respect of any matter relating to this Contract or to the Services, as a faithful adviser to the Procuring Agency, and shall at all times support and safeguard the Procuring Agency's legitimate interests in any dealings with the third parties.

20.1.2. The Consultant shall employ and provide such qualified and experienced Experts and Sub-consultants as are required to carry out the Services.

20.1.3. The Consultant may subcontract part of the Services to an extent and with such Key Experts and Sub-consultants as may be approved in advance by the Procuring Agency

20.2. **Law Applicable to Services**

20.2.1. The Consultant shall perform the Services in accordance with the Contract and in accordance with the Law of Pakistan and shall take all practicable steps to ensure that any of its Experts and Sub-consultants, comply with the Applicable Law.

21. **Conflict of Interests**

21.1. The Consultant shall hold the Procuring Agency's interest's paramount, without any consideration for future work, and strictly avoid conflict with other assignments or their own corporate interests.

21.1.1. **Consultant Not to Benefit from Commissions, Discounts, etc.**

21.1.1.1. The payment of the Consultant pursuant to GCC F (Clauses GCC 42 through 47) shall constitute the Consultant's only payment in connection with this Contract and, subject to Clause GCC 21.1.3, the Consultant shall not accept for its own benefit any trade commission, discount or similar payment in connection with activities pursuant to this Contract or in the discharge of its obligations hereunder, and the Consultant shall use its best efforts to ensure that any Sub-consultants, as well as the Experts and agents of either of them, similarly shall not receive any such additional payment.

21.1.1.2. Furthermore, if the Consultant, as part of the Services, has the responsibility of advising the Procuring Agency on the procurement of goods, works or services. Any discounts or commissions obtained by the Consultant in the exercise of such procurement responsibility shall be for the account of the Procuring Agency.

21.1.2. **Consultant and Affiliates Not to Engage in Certain Activities**

21.1.2.1. The Consultant agrees that, during the term of this Contract and after its termination, the Consultant and any entity affiliated with the Consultant, as well as any Sub-consultants and any entity affiliated with such Sub-consultants, shall be disqualified from providing goods, works or non-consulting services resulting from or directly related to the Consultant's Services for the preparation or implementation of the project, unless otherwise indicated in the SCC.

21.1.3. **Prohibition of Conflicting Activities**

21.1.3.1. The Consultant shall not engage, and shall cause its Experts as well as its Sub-consultants not to engage, either directly or indirectly, in any business or professional activities that would conflict with the activities assigned to them under this Contract.

21.1.4. **Strict Duty to Disclose Conflicting Activities**

21.1.4.1. The Consultant has an obligation and shall ensure that its Experts and Sub-consultants shall have an obligation to disclose any situation of actual or potential conflict that impacts their capacity to serve the best interest of their Procuring Agency, or that may reasonably be perceived as having this effect. Failure to disclose said situations may lead to the disqualification of the Consultant or the termination of its Contract.

22. **Confidentiality**

22.1. Except with the prior written consent of the Procuring Agency, the Consultant and the Experts shall not at any time communicate to any person or entity any confidential information acquired in the course of the Services, nor shall the Consultant and the Experts make public the recommendations formulated in the course of, or as a result of, the Services.

23. **Liability of the Consultant**

23.1. Subject to additional provisions, if any, set forth in the SCC, the Consultant's liability under this Contract shall be as determined under the Applicable Law.

24. **Insurance to be Taken out by the Consultant**

24.1. The Consultant (i) shall take out and maintain, and shall cause any Sub-consultants to take out and maintain, at its (or the Sub-consultants', as the case may be) own cost but on terms and conditions approved by the Procuring Agency, insurance against the risks, and for the coverage specified in the SCC, and (ii) at the Procuring Agency's request, shall provide evidence to the Procuring Agency showing that such insurance has been taken out and maintained and that the current premiums therefore have been paid. The Consultant shall ensure that such insurance is in place prior to commencing the Services as stated in Clause GCC 13.

25. **Accounting, Inspection and Auditing**

25.1. The Consultant shall keep, and shall make all reasonable efforts to cause its Sub-consultants to keep, accurate and systematic accounts and records in respect of the Services in such form and detail as will clearly identify relevant time changes and costs.

25.2. Pursuant to paragraph 1.23 (e) of Attachment 1 to the General Conditions, the Consultant shall permit and shall cause its agents (where declared or not), subcontractors, sub-consultants, service providers, suppliers, and personnel, to permit, the procuring agency to inspect the site and/or the accounts, records and other documents relating to the procurement process, selection and/or contract execution, and to have such accounts, records and other documents. The Consultant's and its Subcontractors' and sub-consultants' attention is drawn to Sub-Clause 10.1 (Fraud and Corruption) which provides, inter alia, that acts intended to materially impede the exercise of the Procuring Agency's inspection and audit rights constitute a prohibited practice subject to contract termination.

26. **Reporting Obligations**

26.1. The Consultant shall submit to the Procuring Agency the reports and documents specified in Appendix A, in the form, in the numbers and within the time periods set forth in the said Appendix.

27. **Proprietary Rights of the Procuring Agency in Reports and Records**

27.1. Unless otherwise indicated in the SCC, all reports and relevant data and information such as maps, diagrams, plans, databases, other documents and software, supporting records or material compiled or prepared by the Consultant for the Procuring Agency in the course of the Services shall be confidential and become and remain the absolute property of the Procuring Agency. The Consultant shall, not later than upon termination or expiration of this Contract, deliver all such documents to the Procuring Agency, together with a detailed inventory thereof. The Consultant may retain a copy of such documents, data and/or software but shall not use the same for purposes unrelated to this Contract without prior written approval of the Procuring Agency.

27.2. If license agreements are necessary or appropriate between the Consultant and third parties for purposes of development of the plans, drawings, specifications, designs, databases, other documents and software, the Consultant shall obtain the Procuring Agency's prior written approval to such agreements, and the Procuring Agency shall be entitled at its discretion to require recovering the expenses related to the development of the program(s) concerned. Other restrictions about the future use of these documents and software, if any, shall be

specified in the SCC.

28. **Equipment, Vehicles and Materials**

28.1. Equipment, vehicles and materials made available to the Consultant by the Procuring Agency, or purchased by the Consultant wholly or partly with funds provided by the Procuring Agency, shall be the property of the Procuring Agency and shall be marked accordingly. Upon termination or expiration of this Contract, the Consultant shall make available to the Procuring Agency an inventory of such equipment, vehicles and materials and shall dispose of such equipment, vehicles and materials in accordance with the Procuring Agency's instructions. While in possession of such equipment, vehicles and materials, the Consultant, unless otherwise instructed by the Procuring Agency in writing, shall insure them at the expense of the Procuring Agency in an amount equal to their full replacement value.

28.2. Any equipment or materials brought by the Consultant or its Experts into the Procuring Agency's country for the use either for the project or personal use shall remain the property of the Consultant or the Experts concerned, as applicable.

29. **Code of Conduct**

29.1. The Procuring Agencies and the Consultant are bound to follow the Code of Ethics to be issued by the Authority.

D. Consultant's Experts and Sub-Consultants

30. **Description of Key Experts**

30.1. The title, agreed job description, minimum qualification and time-input estimates to carry out the Services of each of the Consultant's Key Experts are described in Appendix B.

30.2. If required to comply with the provisions of Clause GCC 20a, adjustments with respect to the estimated time-input of Key Experts set forth in Appendix B may be made by the Consultant by a written notice to the Procuring Agency, provided (i) that such adjustments shall not alter the original time-input estimates for any individual by more than 10% or one week, whichever is larger; and (ii) that the aggregate of such adjustments shall not cause payments under this Contract to exceed the ceilings set forth in Clause GCC 42.2.

30.3. If additional work is required beyond the scope of the Services specified in Appendix A, the estimated time-input for the Key Experts may be increased by agreement in writing between the Procuring Agency and the Consultant. In case where payments under this Contract exceed the ceilings set forth in Clause GCC 42.2, the Parties shall sign a Contract amendment.

31. **Replacement of Key Experts**

31.1. Except as the Procuring Agency may otherwise agree in writing, no changes shall be made in the Key Experts.

31.2. Notwithstanding the above, the substitution of Key Experts during Contract execution may be considered only based on the Consultant's written request and due to circumstances outside the reasonable control of the

Consultant, including but not limited to death or medical incapacity. In such case, the Consultant shall forthwith provide as a replacement, a person of equivalent or better qualifications and experience, and at the same rate of remuneration.

32. **Approval of Additional Key Experts**

32.1. If during execution of the Contract, additional Key Experts are required to carry out the Services, the Consultant shall submit to the Procuring Agency for review and approval a copy of their Curricula Vitae (CVs). If the Procuring Agency does not object in writing (stating the reasons for the objection) within twenty two (22) days from the date of receipt of such CVs, such additional Key Experts shall be deemed to have been approved by the Procuring Agency.
The rate of remuneration payable to such new additional Key Experts shall be based on the rates for other Key Experts position which require similar qualifications and experience.

33. **Removal of Experts or Sub-consultants**

33.1. If the Procuring Agency finds that any of the Experts or Sub-consultant has committed serious misconduct or has been charged with having committed a criminal action, or shall the Procuring Agency determine that a Consultant's Expert or Sub-consultant has engaged in Fraud and Corruption while performing the Services, the Consultant shall, at the Procuring Agency's written request, provide a replacement.

33.2. In the event that any of Key Experts, Non-Key Experts or Sub-consultants is found by the Procuring Agency to be incompetent or incapable in discharging assigned duties, the Procuring Agency, specifying the grounds therefore, may request the Consultant to provide a replacement.

33.3. Any replacement of the removed Experts or Sub-consultants shall possess better qualifications and experience and shall be acceptable to the Procuring Agency.

34. **Replacement/ Removal of Experts – Impact on Payments**

34.1. Except as the Procuring Agency may otherwise agree, (i) the Consultant shall bear all additional travel and other costs arising out of or incidental to any removal and/or replacement, and (ii) the remuneration to be paid for any of the Experts provided as a replacement shall not exceed the remuneration which would have been payable to the Experts replaced or removed.

35. **Working Hours, Overtime, Leave, etc.**

35.1. Working hours and holidays for Experts are set forth in Appendix B. To account for travel time to/from the Procuring Agency's country, experts carrying out Services inside the Procuring Agency's country shall be deemed to have commenced or finished work in respect of the Services such number of days before their arrival in, or after their departure from, the Procuring Agency's country as is specified in Appendix B.

35.2. The Experts shall not be entitled to be paid for overtime nor to take paid sick leave or vacation leave except as specified in Appendix B, and the Consultant's remuneration shall be deemed to cover these items.

35.3. Any taking of leave by Key Experts shall be subject to the prior approval by the Consultant who shall ensure that absence for leave purposes will not delay the progress and or impact adequate supervision of the Services.

E. Obligations of the Procuring Agency

36. Assistance and Exemptions

36.1. Unless otherwise specified in the SCC, the Procuring Agency shall use its best efforts to:

36.1.1. Assist the Consultant with obtaining work permits and such other documents as shall be necessary to enable the Consultant to perform the Services.

36.1.2. Facilitate prompt clearance through customs of any property required for the Services and of the personal effects of the Experts and their eligible dependents.

36.1.3. Issue to officials, agents and representatives of the Government all such instructions and information as may be necessary or appropriate for the prompt and effective implementation of the Services.

36.1.4. Assist the Consultant and the Experts and any Sub-consultants employed by the Consultant for the Services with obtaining exemption from any requirement to register or obtain any permit to practice their profession or to establish themselves either individually or as a corporate entity in the Procuring Agency's country according to the applicable law in the Procuring Agency's country.

36.1.5. Assist the Consultant, any Sub-consultants and the Experts of either of them with obtaining the privilege, pursuant to the applicable law in the Procuring Agency's country, of bringing into the Procuring Agency's country reasonable amounts of foreign currency for the purposes of the Services or for the personal use of the Experts and of withdrawing any such amounts as may be earned therein by the Experts in the execution of the Services.

36.1.6. Provide to the Consultant any such other assistance as may be specified in the SCC.

37. **Access to Project Site**

37.1. The Procuring Agency warrants that the Consultant shall have, free of charge, unimpeded access to the project site in respect of which access is required for the performance of the Services. The Procuring Agency will be responsible for any damage to the project site or any property thereon resulting from such access and will indemnify the Consultant and each of the experts in respect of liability for any such damage, unless such damage is caused by the willful default or negligence of the Consultant or any Sub-consultants or the Experts of either of them.

38. **Change in the Applicable Law Related to Taxes and Duties**

38.1. If, after the date of this Contract, there is any change in the applicable law in the Procuring Agency's country with respect to taxes and duties which increases or decreases the cost incurred by the Consultant in performing the Services, then the remuneration and reimbursable expenses otherwise payable to the Consultant under this Contract shall be increased or decreased accordingly by agreement between the Parties hereto, and corresponding adjustments shall be made to the ceiling amounts specified in Clause GCC 42.2.

39. **Services, Facilities and Property of the Procuring Agency**

39.1. The Procuring Agency shall make available to the Consultant and the Experts, for the purposes of the Services and free of any charge, the services, facilities and property described in the Terms of Reference (Appendix A) at the times and in the manner specified in said Appendix A.

39.2. In case that such services, facilities and property shall not be made available to the Consultant as and when specified in Appendix A, the Parties shall agree on (i) any time extension that it may be appropriate to grant to the Consultant for the performance of the Services, (ii) the manner in which the Consultant shall procure any such services, facilities and property from other sources, and (iii) the additional payments, if any, to be made to the Consultant as a result thereof pursuant to Clause GCC 42.3.

40. **Counterpart Personnel**

40.1. The Procuring Agency shall make available to the Consultant free of charge such professional and support counterpart personnel, to be nominated by the Procuring Agency with the Consultant's advice, if specified in Appendix A.

40.2. If counterpart personnel are not provided by the Procuring Agency to the Consultant as and when specified in Appendix A, the Procuring Agency and the Consultant shall agree on (i) how the affected part of the Services shall be carried out, and (ii) the additional payments, if any, to be made by the Procuring Agency to the Consultant as a result thereof pursuant to Clause GCC 42.3.

40.3. Professional and support counterpart personnel, excluding Procuring Agency's liaison personnel, shall work under the exclusive direction of the Consultant. If any member of the counterpart personnel fails to perform adequately any work assigned to such member by the Consultant that is consistent with the position occupied by such member, the Consultant may request the replacement of such member, and the Procuring Agency shall not unreasonably refuse to act upon such request.

41. **Payment Obligation**

41.1. In consideration of the Services performed by the Consultant under this Contract, the Procuring Agency shall make such payments to the Consultant and in such manner as is provided by GCC F below.

F. Payments to the Consultant

42. **Ceiling Amount**

42.1. An estimate of the cost of the Services is set forth in Appendix C (Remuneration) and Appendix D (Reimbursable expenses).

42.2. Payments under this Contract shall not exceed the ceilings in foreign currency and in local currency specified in the SCC.

42.3. For any payments in excess of the ceilings specified in GCC42.2, an amendment to the Contract shall be signed by the Parties referring to the provision of this Contract that evokes such amendment.

43. **Remuneration and Reimbursable Expenses**

43.1. The Procuring Agency shall pay to the Consultant (i) remuneration that shall be determined on the basis of time actually spent by each Expert in the performance of the Services after the date of commencing of Services or such other date as the Parties shall agree in writing; and (ii) reimbursable expenses that are actually and reasonably incurred by the Consultant in the performance of the Services.

43.2. All payments shall be at the rates set forth in Appendix C and Appendix D.

43.3. Unless the SCC provides for the price adjustment of the remuneration rates, said remuneration shall be fixed for the duration of the Contract.

43.4. The remuneration rates shall cover: (i) such salaries and allowances as the Consultant shall have agreed to pay to the Experts as well as factors for social charges and overheads (bonuses or other means of profit-sharing shall not be allowed as an element of overheads), (ii) the cost of backstopping by home office staff not included in the Experts' list in Appendix B, (iii) the Consultant's profit, and (iv) any other items as specified in the SCC.

43.5. Any rates specified for Experts not yet appointed shall be provisional and shall be subject to revision, with the written approval of the Procuring Agency, once the applicable remuneration rates and allowances are known.

44. **Taxes and Duties**

44.1. The Consultant, Sub-consultants and Experts are responsible for meeting any and all tax liabilities arising out of the Contract unless it is stated otherwise in the SCC.

44.2. As an exception to the above and as stated in the SCC, all local identifiable indirect taxes (itemized and finalized at Contract negotiations) are reimbursed to the Consultant or are paid by the Procuring Agency on behalf of the Consultant.

45. **Currency of Payment**

45.1. Any payment under this Contract shall be made in the currency(ies) specified in the SCC.

46. **Mode of Billing and Payment**

46.1. Billings and payments in respect of the Services shall be made as follows:
(a) Advance payment. Within the number of days after the Effective Date, the Procuring Agency shall pay to the Consultant an advance payment as specified in the SCC. Unless otherwise indicated in the SCC, an advance payment shall be made against an advance payment bank guarantee acceptable to the Procuring Agency in an amount (or amounts) and in a currency (or currencies) specified in the SCC. Such guarantee (i) is to remain effective until the advance payment has been fully set off, and (ii) is to be in the form set forth in Appendix E, or in such other form as the Procuring Agency shall have approved in writing. The advance payments will be set off by the Procuring Agency in equal installments against the statements for the number of months of the Services specified in the SCC until said advance payments have been fully set off.
(b) The Itemized Invoices. As soon as practicable and not later than fifteen (15) days after the end of each calendar month during the period of the Services, or after the end of each time interval otherwise indicated in the SCC, the Consultant shall submit to the Procuring Agency, in duplicate, itemized invoices, accompanied by the receipts or other appropriate supporting documents, of the amounts payable pursuant to Clauses GCC 45 and GCC 46 for such interval, or any other period indicated in the SCC. Separate invoices shall be submitted for expenses incurred in foreign currency and in local currency. Each invoice shall show remuneration and reimbursable

expenses separately.

(c) The Procuring Agency shall pay the Consultant's invoices within sixty (60) days after the receipt by the Procuring Agency of such itemized invoices with supporting documents. Only such portion of an invoice that is not satisfactorily supported may be withheld from payment. Should any discrepancy be found to exist between actual payment and costs authorized to be incurred by the Consultant, the Procuring Agency may add or subtract the difference from any subsequent payments.

(d) The Final Payment .The final payment under this Clause shall be made only after the final report and a final invoice, identified as such, shall have been submitted by the Consultant and approved as satisfactory by the Procuring Agency. The Services shall be deemed completed and finally accepted by the Procuring Agency and the final report and final invoice shall be deemed approved by the Procuring Agency as satisfactory ninety (90) calendar days after receipt of the final report and final invoice by the Procuring Agency unless the Procuring Agency, within such ninety (90) calendar day period, gives written notice to the Consultant specifying in detail deficiencies in the Services, the final report or final invoice. The Consultant shall thereupon promptly make any necessary corrections, and thereafter the foregoing process shall be repeated. Any amount that the Procuring Agency has paid or has caused to be paid in accordance with this Clause in excess of the amounts payable in accordance with the provisions of this Contract shall be reimbursed by the Consultant to the Procuring Agency within thirty (30) days after receipt by the Consultant of notice thereof. Any such claim by the Procuring Agency for reimbursement must be made within twelve (12) calendar months after receipt by the Procuring Agency of a final report and a final invoice approved by the Procuring Agency in accordance with the above.

(e) All payments under this Contract shall be made to the accounts of the Consultant specified in the SCC.

(f) With the exception of the final payment under (d) above, payments do not constitute acceptance of the Services nor relieve the Consultant of any obligations hereunder.

47. **Interest on Delayed Payments**

47.1. If the Procuring Agency had delayed payments beyond fifteen (15) days after the due date stated in Clause GCC 46.1 (c), interest shall be paid to the Consultant on any amount due by, not paid on, such due date for each day of delay at the annual rate stated in the SCC.

G. Fairness and Good Faith

48. **Good Faith**

48.1. The Parties undertake to act in good faith with respect to each other's rights under this Contract and to adopt all reasonable measures to ensure the realization of the objectives of this Contract.

H. Settlement of Disputes

49. **Amicable Settlement**

49.1. Any dispute of any kind whatsoever shall arise between the Procuring Agency and the Service Provider in connection with or arising out of the Contract, including without prejudice to the generality of the foregoing, any question regarding its existence, validity or termination, or the execution of the Project –whether during

developing phase or after their completion and whether before or after the termination, abandonment or breach of the Contract – the parties shall seek to resolve any such dispute or difference by mutual consultation. If the parties fail to resolve such a dispute or difference even after negotiations or mediation, then the dispute shall be referred within fourteen (14) days in writing by either party to the Arbitrator, with a copy to the other party.

49.2. Any dispute in respect of which a notice of intention to commence arbitration has been given, in accordance with GCC sub-clause 45.1, shall be finally settled by arbitration. Arbitration may be commenced prior to or after completion of the Project. Arbitration proceedings shall be conducted in accordance with Arbitration Act 1940.

49.3. Notwithstanding any reference to the arbitration herein, the parties shall continue to perform their respective obligations under the Contract unless they otherwise agree that the Procuring Agency shall pay the Service Provider any monies due the Service Provider.

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA) EPADS

Special Conditions of Contract

SPECIAL CONDITIONS OF CONTRACT

The following Special Conditions of Contract shall supplement the General Conditions of Contract. Whenever there is a conflict, the provisions herein shall prevail over those in the Conditions of Contract. The corresponding clause number of the GCC is indicated in parentheses.

Number of GC Clause

Amendments of, and Supplements to, Clauses in the General Conditions of Contract>

Number of GC Clause 3.1

The Contract shall be interpreted in accordance with the laws of Islamic Republic of Pakistan

Number of GC Clause 4.1

The language is **English**

Number of GC Clause 6.1 and 6.2

The addresses are:

The Procuring Agency is: Federal Board of Revenue (Revenue Division/Federal Board of Revenue (FBR)), Secretary FBR HQ G-5/1, Islamabad Capital Territory

The Consultant Address:

The title of the subject procurement is:HIRING OF CHARTERED ACCOUNTANT FIRMS FOR THIRD-PARTY COMPREHENSIVE AUDIT OF CUSTOMS BONDED WAREHOUSES

Number of GC Clause 8.1

[Note: If the Consultant consists only of one entity, state "N/A";Or

The Lead Member on behalf of the JV is _____ _____ *[insert name of the member]*

Number of GC Clause 9.1

The Authorized Representatives are:

For the Procuring Agency:

Federal Board of Revenue (Revenue Division/Federal Board of Revenue (FBR)), Secretary
FBR HQ G-5/1, Islamabad Capital Territory
+92-333-546-3868
farrukhamirsial@gmail.com

For the Bidder:

Name: ……

Designation: ……..

Address: ……..

Number of GC Clause 11.1

[Note: If there are no effectiveness conditions, state "N/A"]OR

List here any conditions of effectiveness of the Contract]

The effectiveness conditions are the following: *[insert "N/A" or list the conditions]*

Termination of Contract for Failure to Become Effective:

The time period shall be _____ *[insert time period, e.g.: four months]*.

Commencement of Services:

The number of days shall be_____ *[e.g.: ten]*.

Confirmation of Key Experts' availability to start the Assignment shall be submitted to the Procuring Agency in writing as a written statement signed by each Key Expert.

Expiration of Contract:

The time period shall be _____ *[insert time period, e.g.: twelve months]*.

Number of GC Clause 23

Liquidated Damages

If the Bidder fails to provide services as required under the contract or in case of any data loss/data breach or any incident compromising the data security or other such failures related to any services, the Bidder shall pay to the Procuring Agency as Liquidated Damages at a rate of **0.07%** to **10.00%** of the Contract value, in accordance with the extent of performance failure & the cost of investigating such incidents as judged by the Authority.

Number of GC Clause 23.1

No additional provisions.

The following limitation of the Consultant's Liability towards the Procuring Agency can be subject to the Contract's negotiations:

Number of GC Clause 24

Performance Guarantee:
Instrument of Performance Guarantee shall be in the Name of : **Federal Board of Revenue**

The amount of performance guarantee shall be 10.00% of the contract price in acceptable form of Pay Order, Banker's Cheque, Call at Deposit, Bank Guarantee

Number of GC Clause 24.1

The insurance coverage against the risks shall be as follows:

(a) Professional liability insurance, with a minimum coverage of _____ *[insert amount and currency which should be not less than the total ceiling amount of the Contract]*;

Number of GC Clause 33. Removal of Experts or Sub-consultants

[Note to Procuring Agency: include the following for supervision of infrastructure contracts (such as Plant or Works) and for other consulting service where the social risks are substantial or high, otherwise delete.]

Price adjustment on the remuneration : Nil *[**insert*** **"applies"** *or* **" does not apply"***]***

The currency of payment shall be the following: *PKR*

[The advance payment could be in either the foreign currency, or the local currency, or both; select the correct wording in the Clause here below. The advance bank payment guarantee should be in the same currency(ies)]

The following provisions shall apply to the advance payment and the advance bank payment guarantee:

Following is the guidance for Dispute Resolution

i. If any dispute of any kind whatsoever shall arise between the Authority and the Bidder in connection with or arising out of the Contract, including without prejudice to the generality of foregoing, any question regarding its existence, validity, termination and the execution of the Contract – whether during developing phase or after their completion and whether before or after the termination, abandonment or breach of the Contract – the parties shall seek to resolve any such dispute or difference by mutual diligent negotiations in good faith within 14 (fourteen) days following a notice sent by one Party to the other Party in this regard**.**

ii. At future of negotiation the dispute shall be resolved through mediation and mediator shall be appointed with the mutual consent of the both parties**.**

iii. At the event of failure of mediation to resolve the dispute relating to this contract such dispute shall finally be resolved through binding Arbitration by sole arbitrator in accordance with Arbitration Act 1940. The arbitrator shall be appointed by mutual consent of the both parties**.** The Arbitration shall take place in Islamabad, Pakistan and proceedings will be conducted in English language.

iv. The cost of the mediation and arbitration shall be shared by the parties in equal proportion however the both parties shall bear their own costs and lawyer's fees regarding their own participation in the mediation and arbitration. However, the Arbitrator may make an award of costs upon the conclusion of the arbitration making any party to the dispute liable to pay the costs of another party to the dispute**.**

v. Arbitration proceedings as mentioned in the above clause regarding resolution of disputes may be commenced prior to, during or after completion of the contract.

Notwithstanding any reference to the arbitration herein, the parties shall continue to perform their respective obligations under the Contract unless they otherwise agree that the Authority shall pay the Bidder any monies due to the Bidder.

Arbitrator's fee:

The fee shall be specified in Pak Rupees, as determined by the Arbitrator, which shall be shared equally by both parties**.**

Appointing Authority for Arbitrator:

By the Mutual Consent or in accordance with the provisions of Arbitration Act, 1940, in case the parties fail to reach a consensus on the name of sole arbitrator, any party may submit an application to the Chief Justice Islamabad High Court for appointment of sole arbitrator. The Chief Justice IHC may appoint a former judge of any High Court or Supreme Court as the sole arbitrator to resolve the dispute between the parties.

Rules of procedure for arbitration proceedings:

Any dispute between the Authority and a Bidder who is a national of the Islamic Republic of Pakistan arising in connection with the present Contract shall be referred to adjudication or arbitration in accordance with the laws of the Islamic Republic of Pakistan including Arbitration Act 1940, however above provision shall prevail in referring the case to the Arbitrator.

Place of Arbitration and Award:

The arbitration shall be conducted in English language and place of arbitration shall be at Islamabad. The award of the arbitrator shall be final and shall be binding on the parties.

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA) EPADS

Bid Securing Declaration

Bid Securing Declaration

Date: *[insert date (as day, month and year)]*

Bid No.:***P173328***

To: **Federal Board of Revenue (Revenue Division/Federal Board of Revenue (FBR)), Secretary FBR HQ G-5/1, Islamabad Capital Territory**

We, the undersigned, declare that:

We understand that, according to your conditions, Bids must be supported by a Bid Securing Declaration.

We accept that we will be blacklisted and henceforth cross debarred for participating in respective category of public procurement proceedings for a period of (not more than) six months, if fail to abide with a bid securing declaration, however without indulging in corrupt and fraudulent practices, if we are in breach of our obligation(s) under the Bid conditions, because we:

1. have withdrawn or modified our Bid during the period of Bid Validity specified in the Form of Bid;

2. Disagreement to arithmetical correction made to the Bid price; or

3. having been notified of the acceptance of our Bid by the Procuring Agency during the period of Bid Validity, (i) failure to sign the contract if required by Procuring Agency to do so or (ii) fail or refuse to furnish the Performance Security or to comply with any other condition precedent to signing the contract specified in the Bidding Documents.

We understand this Bid Securing Declaration shall expire if we are not the successful

Bidder, upon the earlier of (i) our receipt of your notification to us of the name of the successful Bidder; or (ii) twenty-eight (28) days after the expiration of our Bid.

Contract Form

FORM OF CONTRACT

This CONTRACT (hereinafter called the "Contract") is made the *[number]* day of the month of *[month]*, *[year]*, between, on the one hand, *[name of Procuring Agency or Recipient]* (hereinafter called the "Procuring Agency") and, on the other hand, *[name of Consultant]* (hereinafter called the "Consultant").

[If the Consultant consist of more than one entity, the above should be partially amended to read as follows: "…(hereinafter called the "Procuring Agency") and, on the other hand, a Joint Venture consisting of the following entities, each member of which will be jointly and severally liable to the Procuring Agency for all the Consultant's obligations under this Contract, namely, *[name of member]* and *[name of member]* (hereinafter called the "Consultant").]

WHEREAS

1. the Procuring Agency has requested the Consultant to provide certain consulting services as defined in this Contract (hereinafter called the "Services");

2. the Consultant, having represented to the Procuring Agency that it has the required professional skills, expertise and technical resources, has agreed to provide the Services on the terms and conditions set forth in this Contract;

3. the Procuring Agency has received [*or* has applied for] a loan [*or* credit *or* grant] from the *[Insert as appropriate:)]* toward the cost of the Services and intends to apply a portion of the proceeds of this [loan/credit/grant] to eligible payments under this Contract, it being understood that (i) payments will be made only at the request of the Procuring Agency; (ii) such payments will be subject, in all respects, to the terms and conditions of the [loan/financing/grant] agreement, including prohibitions of withdrawal from the [loan/credit/grant] account for the purpose of any payment to persons or entities, or for any import of goods, if such payment or import.

NOW THEREFORE the parties hereto hereby agree as follows:

The following documents attached hereto shall be deemed to form an integral part of this Contract:

- The General Conditions of Contract
- The Special Conditions of Contract;
- Appendices: Appendix
    - Terms of Reference Appendix
    - Key Experts Appendix
    - Remuneration Cost Estimates Appendix)
    - Reimbursable Cost Estimates Appendix
    - Form of Advance Payments Guarantee

In the event of any inconsistency between the documents, the following order of precedence shall prevail: the Special Conditions of Contract; the General Conditions of Contract, including Attachment 1; Appendix A;

Appendix B; Appendix C and Appendix D; and Appendix E. Any reference to this Contract shall include, where the context permits, a reference to its Appendices.

2. The mutual rights and obligations of the Procuring Agency and the Consultant shall be as set forth in the Contract, in particular:

(a) the Consultant shall carry out the Services in accordance with the provisions of the Contract; and

(b) the Procuring Agency shall make payments to the Consultant in accordance with the provisions of the Contract.

IN WITNESS WHEREOF, the Parties hereto have caused this Contract to be signed in their respective names as of the day and year first above written.

For and on behalf of *[Name of Procuring Agency]*

[Authorized Representative of the Procuring Agency – name, title and signature]

For and on behalf of *[Name of Consultant or Name of a Joint Venture]*

[Authorized Representative of the Consultant – name and signature]

[For a joint venture, either all members shall sign or only the lead member, in which case the power of attorney to sign on behalf of all members shall be attached.]

For and on behalf of each of the members of the Consultant [insert the name of the Joint Venture]

[Name of the lead member]

[Authorized Representative on behalf of a Joint Venture]

[add signature blocks for each member if all are signing]

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA) EPADS

Integrity Pact

Integrity Pact

DECLARATION OF FEES, COMMISSION AND BROKERAGE ETC. PAYABLE BYTHE SUPPLIERS OF GOODS, SERVICES & WORKS IN CONTRACTS WORTH RS.10.00 MILLION OR MORE

Contract Number: Contract Value: Contract Title:

Dated:

[Name of Supplier] hereby declares that it has not obtained or induced the procurement of any contract, right, interest, privilege or other obligation or benefit from Government of Pakistan or any administrative subdivision or agency thereof or any other entity owned or controlled by it (GoP) through any corrupt business practice.

Without limiting the generality of the foregoing [Name of Supplier] represents and warrants that it has fully declared the brokerage, commission, fee etc. paid or payable to anyone and not given or agreed to give and shall not give or agree to give to anyone within or outside Pakistan either directly or indirectly through any natural or juridical person, including its affiliate, agent, associate, broker, consultant, director, promoter, shareholder, sponsor or subsidiary, any commission, gratification, bribe, finder's fee or kickback, whether described as consultations fee or otherwise, with the object of obtaining or inducing the procurement of a contract, right, interest, privilege or other obligation or benefit in whatsoever form from GoP, except that which has been expressly declared pursuant hereto.

[Name of Supplier] certifies that it has made and will make full disclosure of all agreements and arrangements with all persons in respect of or related to the transaction with GoP and has not taken any action or will not take any action to circumvent the above declaration, representative or warranty.

[Name of Supplier] accepts full responsibility and strict liability for making and false declaration, not making full disclosure, misrepresenting fact or taking any action likely to defeat the purpose of this declaration, representation and warranty. It agrees that any contract, right interest, privilege or other obligation or benefit obtained or procured as aforesaid shall, without prejudice to any other right and remedies available to GoP under any law, contract or other instrument, be voidable at the option of GoP.

Notwithstanding any rights and remedies exercised by GoP in this regard, [Name of Supplier] agrees to indemnify GoP for any loss or damage incurred by it on account of its corrupt business practices and further pay compensation to GoP in an amount equivalent to ten time the sum of any commission, gratification, bribe, finder's fee or kickback given by [Name of Supplier] as aforesaid for the purpose of obtaining or inducing the procurement of any contract, right, interest, privilege or other obligation or benefit in whatsoever form from GoP.

Performance Guarantee Form

Performance Guarantee Form

To: **Federal Board of Revenue (Revenue Division/Federal Board of Revenue (FBR)), Secretary FBR HQ G-5/1, Islamabad Capital Territory**

WHEREAS *[name of Bidder]* (hereinafter called "the Bidder") has undertaken, in pursuance of Contract No. *[reference number of the contract]* dated *[insert date]* for provision of Goods*(*hereinafter called "the Contract").

AND WHEREAS it has been stipulated by you in the said Contract that the Bidder shall furnish you with a Bank Guarantee by a reputable bank for the sum specified therein as security for compliance with the Bidder's performance obligations in accordance with the Contract.

AND WHEREAS we have agreed to give the Bidders guarantee:

THEREFORE, WE hereby affirm that we are Guarantors and responsible to you, on behalf of the Bidder, up to a total of *[amount of the guarantee in words and figures]*, and we undertake to pay you, upon your first written demand declaring the Bidder to be in default under the Contract and without cavil or argument, any sum or sums within the limits of *[amount of guarantee]* as aforesaid, without your needing to prove or to show grounds or reasons for your demand or the sum specified therein.

This guarantee is valid until the: *[insert date]*

Signature and seal of the Guarantors

_____

[name of bank or financial institution]

_____

[address]

_____

[date}

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA) EPADS

Annexure

complete bidding document

this is the part of bidding document

Information (Read-Only)

See Form Under Additional Forms and Documents: **complete bidding document** (page number: 68)

Technical form

only attached technical form here

Technical Submission (Vendor)

Document Required

See Form Under Additional Forms and Documents: **Technical form** (page number: 117)

Financial Form

only attached financial form here

Financial Submission (Vendor)

Document Required

See Form Under Additional Forms and Documents: **Financial Form** (page number: 121)

Procurement Forms

PUBLIC PROCUREMENT REGULATORY AUTHORITY
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Additional Forms and Documents

GOVERNMENT OF PAKISTAN

REVENUE DIVISION

FEDERAL BOARD OF REVENUE

CUSTOMS WING

Request for Proposals – RFP

Hiring of Chartered Accountancy Firms for Third Party Comprehensive Audit of Customs Bonded Warehouses

POL Public and Private Bonded Warehouses

National competition | Single Stage Two Envelope

Least Cost Based Selection

RFP reference	4(4)-S(Admn)/2026
Issue date	29 October 2026
Financial year	2026-27
Audit period	1 July 2023 to 30 June 2026
Number of lots	Six; separate technical and financial proposal for each lot
Submission deadline	16 November 2026 at 11:00 a.m. Pakistan Standard Time
Technical opening	16 November 2026 at 11:30 a.m. Pakistan Standard Time
Pre-proposal meeting	3rd November 2026 at 11:30 a.m.; Room 358, Third Floor, FBR House, Islamabad
Submission channel	EPADS v2.0; original bid security delivered separately as specified
Issued by	Federal Board of Revenue
Contact	051-9203679 | secretary.admin@fbr.gov.pk | www.fbr.gov.pk

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The Proposal Data Sheet contains assignment-specific provisions. The Special Conditions of Contract supplement and, where expressly stated, amend the General Conditions of Contract. Agency completion fields are shown in square brackets. Bidder and contract-execution fields shall be completed by the relevant party at the stage specified.

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GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
CUSTOMS WING
REQUEST FOR PROPOSALS – RFP – 4(4)-S(Admn)/2026

Hiring of Chartered Accountancy Firms for a Comprehensive Third-Party Audit of Customs Bonded Warehouses

1. The Federal Board of Revenue (FBR), Customs Wing, Government of Pakistan, intends to engage chartered accountancy firms for a comprehensive third-party audit of Customs bonded warehouses for the financial years **2023-24, 2024-25 and 2025-26**. The assignment covers POL, public and private bonded warehouses across Pakistan.
2. Eligible firms registered on **EPADS v2.0** are invited to submit separate **Technical and Financial Proposals** for one or more of the six lots specified in **Section 6 and Annex A**. No firm or joint venture (JV) may be awarded more than **two lots**. Distinct key personnel and adequate field resources are required for lots awarded concurrently.
3. Selection shall follow **Least Cost Based Selection (LCBS)** using the **Single Stage–Two Envelope procedure**. Proposals must meet all mandatory criteria, obtain at least **70 technical marks out of 100**, and achieve at least **50 percent in each of the seven technical categories**. The lowest evaluated financial proposal among technically qualified firms shall rank first for each lot, subject to the disclosed multiple-lot allocation procedure. No combined quality and cost weighting shall be applied.
4. The governing framework is the **Public Procurement Regulatory Authority Ordinance, 2002**, the **Public Procurement Rules, 2026**, the applicable **Procurement of Consultancy Services Regulations, 2010**, and other applicable regulations and instructions.
5. Complete proposals shall be submitted through **EPADS v2.0** no later than **16th November 2026 at 11:00 a.m. Pakistan Standard Time**. Technical proposals shall be opened through EPADS on the same day at **11:30 a.m.** Financial proposals shall remain unopened until the notified financial-opening stage. **Manual proposal submissions shall not be accepted.** The original bid security of Rs. 500,000 for each Lot shall be delivered separately by the same submission deadline to **Room 506, Fifth Floor, FBR House, Constitution Avenue, G-5, Islamabad**.
6. A pre-proposal meeting shall be held on **3rd November 2026 at 11:00 a.m.** in **FBR House, Islamabad**. Virtual participation shall be available through the following details:

   Meeting link:
   Jhttps://zoom.us/j/91996210785?pwd=E5mK7g54EF25C2fMbY4QCtLpwwerjE.1
   Meeting ID: 919 9621 0785
   Passcode: 186036

7. Clarification requests shall be submitted through **EPADS,** with a copy to **secretary.admin@fbr.gov.pk**. Responses and addenda shall be made available to all prospective bidders on an equal basis.
8. FBR may reject bids, cancel proceedings or invite re-bidding in accordance with the relevant provisions.

Secretary (Administration)
Federal Board of Revenue
Room 506, Fifth Floor, FBR House, Constitution Avenue, G-5, Islamabad, **Phone:** 051-9203679
Email: secretary.admin@fbr.gov.pk

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2 Instructions to bidders

1 Introduction

1.1 FBR intends to select consulting firms for the Services named in the Proposal Data Sheet (PDS). The RFP comprises the procurement notice, these instructions, PDS, eligibility and evaluation criteria, required services, TOR, price schedules, contract conditions, forms and annexures.

1.2 Consultants shall examine the RFP, familiarise themselves with local conditions and prepare their own resource and cost estimates. Attendance at the pre-proposal meeting is optional and at the Consultant's cost. FBR shall provide the available assignment information on an equal-access basis.

1.3 The Consultant bears all proposal preparation and submission costs. No reimbursement arises merely from participation or rejection.

2 Corrupt and fraudulent practices

2.1 FBR and Consultants shall observe the highest standards of ethics and comply with the applicable definitions of corrupt, fraudulent, collusive, coercive and obstructive practices. Suspected misconduct may result in rejection, contractual remedies or referral for blacklisting, subject to the applicable procedure.

3 General considerations

3.1 The Consultant shall submit a complete, signed and substantially responsive proposal. Material deficiencies may result in rejection. Clarifications shall not permit a bidder to create missing eligibility, replace the substance of its offer or improve its competitive position after the deadline.

4 Language

4.1 Proposals and correspondence shall be in English. Supporting material in another language shall include an accurate English translation of the relevant passages. The English translation shall govern interpretation of that material for evaluation.

5 Documents comprising the proposal

5.1 The Technical Proposal shall contain Forms TP-1 to TP-11, eligibility evidence, authority of the signatory, relevant JV and sub-consultant commitments, CVs and availability confirmations, the required security evidence and signed Integrity Pact. The Financial Proposal shall contain FP-1 to FP-4 in the separate financial envelope.

5.2 No proposed assignment fee, remuneration rate or financial offer shall appear in the Technical Proposal. Historical fee income, completed contract values and security information required for qualification are permitted.

6 Only one proposal per lot

6.1 A firm, including a member of a JV, shall participate in only one proposal for a particular lot. Multiple proposals for the same lot through the same firm, common-control entities or the same JV member shall be rejected. Participation in separate lots is permitted.

6.2 The same key expert shall not participate for different competing bidders in the same lot. A bidder may propose conditional deployment across alternative lots only through TP-10; every permitted two-lot award combination must have distinct key personnel.

7 Proposal validity

7.1 Proposals shall remain valid for 180 calendar days from the submission deadline. During validity the Consultant shall maintain the offer and confirmed availability of the experts. False expert availability declarations may result in rejection and action under the applicable framework.

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7.2 FBR may request an extension before expiry. A Consultant may refuse without forfeiting its security. A Consultant accepting an extension shall not modify the offer and shall extend the security as required.

8 Bid security and bid securing declaration

8.1 Each lot proposal shall be supported by the instrument and fixed amount stated in the PDS and section 11. Where monetary security is required, a bid securing declaration is not an alternative unless FBR amends the RFP expressly for all bidders.

8.2 A bank guarantee shall remain valid at least 28 days beyond proposal validity and any accepted extension. The instrument shall identify the RFP, lot and bidder or all JV members. A scan shall be uploaded in the Technical Proposal and the original delivered as specified.

8.3 Security may be forfeited for withdrawal during validity, refusal of a correction properly made under these instructions, or failure to sign or furnish performance security when required, subject to the applicable framework. Unsuccessful security shall be released promptly following completion of the relevant selection stage and applicable remedies; successful security shall be released after signing and receipt of performance security.

9 Clarification and amendment

9.1 Clarification requests shall be made through EPADS by the PDS deadline. FBR shall publish responses without identifying the requester. Only written formal addenda may amend material provisions; meeting discussions and informal correspondence do not amend the RFP.

9.2 FBR may issue an addendum before closing. Consultants shall account for all addenda. Where substantial changes affect preparation, FBR shall provide reasonable additional time through the prescribed publication process. Submitted proposals may be withdrawn and replaced before the deadline.

10 Preparation of technical proposals

10.1 The Consultant shall describe understanding, risk assessment, methodology, physical verification, data analytics, historical reconciliation, revenue computations, evidence management, safety, confidentiality, quality assurance and the deployment plan. TP-4 shall not exceed 30 pages, excluding CVs, evidence, mandatory forms and detailed schedules.

10.2 No undisclosed FBR minimum person-month estimate applies. Each bidder shall propose adequate inputs to meet the TOR. Failure to demonstrate credible coverage and the required team shall be assessed under the stated criteria; no undisclosed input adjustment shall be imposed.

10.3 The firm’s own experience shall be distinguished from the personal experience of experts and from engagements performed by other network firms. Only the actual performed share of a JV engagement may be claimed.

11 Financial proposal

11.1 Prices shall be submitted using the financial forms, separately for each lot. The offered lump sum shall cover remuneration, travel, lodging, local transport, measurement equipment, analytics, specialist support, insurance, reporting, applicable taxes and all other resources required for the defined scope.

11.2 Prices are fixed for the baseline scope. No package discount or conditional price dependent on award of another lot is permitted. Cost schedules explain the lump sum and do not establish payment on actual time or reimbursable cost.

12 Taxes

12.1 The Consultant, its sub-consultants and experts are responsible for applicable tax obligations. Quoted totals shall include applicable taxes. Identifiable indirect taxes shall be separately stated, with the jurisdiction and basis. Withholding is a deduction under law and shall not be added a second time to the evaluated fee.

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13 Currency

13.1 All proposal prices, evaluation and contract payments shall be in Pakistan Rupees (PKR). Foreign-currency offers are not permitted.

14 Submission and withdrawal

14.1 Separate electronic technical and financial envelopes shall identify the RFP and lot. The lead JV member shall submit through its EPADS account and identify the other members and their credentials. The signed JV agreement or binding undertaking required by the PDS shall be included.

14.2 Proposals shall be submitted by the deadline stated in the PDS. Manual proposals are not accepted. Delivery of an original security instrument does not constitute submission of a proposal. Electronic withdrawal or replacement is permitted before closing; no modification is permitted after closing.

14.3 Any platform-related disruption shall be managed through the applicable EPADS procedure and a uniformly published notice. Bidders shall not assume that an outage authorises manual submission.

15 Opening of technical proposals

15.1 FBR shall open technical proposals through EPADS at the PDS time. Financial proposals shall remain unopened. The opening record shall identify bidders, lots, withdrawals, security particulars and other relevant information without disclosing unopened financial offers. Representatives may participate as notified.

16 Evaluation of technical proposals

16.1 FBR shall first examine eligibility and material responsiveness, then score responsive proposals against section 5. Documentary evidence is required. A proposal must achieve 70 out of 100 overall and at least 50 percent in each of the seven categories. Failure of either test results in technical rejection.

16.2 Members shall record criterion-level scores and reasons. No undisclosed criterion, interview or presentation shall be introduced. Evaluation deliberations remain confidential until disclosure is required under the governing framework.

17 Opening of financial proposals

17.1 The Technical Evaluation Report shall be published through the prescribed channels. Technically qualified firms shall be notified of the financial-opening date after the applicable grievance arrangements are observed. Financial proposals of technically rejected firms shall remain unopened.

17.2 Qualified financial proposals shall be opened through EPADS. Names, lots, technical scores and quoted totals shall be read and recorded. The final evaluation shall identify corrections, evaluated prices, ranking and proposed lot allocation.

18 Correction of errors

18.1 An activity included in the Technical Proposal but not separately priced is deemed included elsewhere in the lump sum. No new price shall be introduced after opening to remedy an omitted cost.

18.2 For an arithmetic discrepancy in an explicitly quantity-based schedule, the stated unit rate multiplied by the stated quantity prevails over an incorrect extension; the sum of corrected components prevails over an incorrect subtotal. For a genuine words-and-figures discrepancy in the total offer, words prevail, unless that wording clearly results from an arithmetic error established by the signed schedule. FBR shall document the correction and seek confirmation without changing scope or the offered rates.

18.3 A material inconsistency or exclusion that prevents establishment of a comparable complete lump sum shall be assessed for responsiveness and shall not be cured through negotiation.

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19 Conversion to a single currency

19.1 Not applicable. PKR is the only permitted proposal and payment currency.

20 Selection technique

20.1 LCBS applies. Technical scores establish qualification only and shall not be weighted with price. Among technically qualified, eligible and financially responsive proposals, the lowest evaluated total tax-inclusive price for the lot shall rank first, subject to the disclosed multiple-lot allocation.

20.2 A price that raises material performance concerns shall be examined through the applicable clarification procedure before any finding that it is abnormally low. Ties shall be handled through the applicable procurement procedure; no private or undisclosed tie-breaking criterion shall be used.

21 Negotiations

21.1 The invited Consultant shall produce authority to negotiate. Discussions may finalise methodology, work plan, staffing deployment, FBR inputs and special contract conditions without changing the competed scope or cost. No financial bargaining or retrospective relaxation of qualification is permitted. Any permissible voluntary reduction shall be dealt with under the governing framework.

21.2 Negotiations shall be recorded. If negotiations fail for documented reasons, FBR may proceed to the next-ranked eligible proposal in accordance with the applicable framework and revise the disclosed allocation as necessary.

22 Availability of key experts

22.1 The selected Consultant shall reconfirm key experts before signing. Replacement is permitted only for justified circumstances beyond reasonable control, with prior written approval and an expert of equal or better qualifications and relevant experience at no increased price. Strategic replacement of scored experts is not permitted.

23 Award of contract

23.1 Following final evaluation, applicable grievance periods and approvals, FBR shall issue the award for each lot. The successful Consultant shall furnish performance security within 14 calendar days of award and sign the contract within seven calendar days thereafter.

23.2 The contract shall be a lump-sum contract. Performance security is 10 percent of contract value. Final acceptance, security release and close-out shall follow the contract. Publication and statutory disclosures shall be made through the required channels.

24 Grievance redressal

24.1 Grievances shall be submitted to the notified GRC through EPADS and the contact specified in the PDS. Under Rule 65, complaints against bidding conditions may be filed two days before the submission deadline; complaints concerning technical results within seven days and final results within five days of publication. The GRC shall decide within ten days of receipt. Appeals follow the prescribed procedure and fee requirements. Award and signing shall respect the applicable grievance periods and any operative suspension.

25 Blacklisting

25.1 Blacklisting and cross-debarment shall follow the applicable statutory and regulatory process, including notice and review rights. A proposal declaration does not dispense with that process. Applicable current sanctions and material disciplinary matters shall be disclosed.

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26 Environmental and safety objectives

26.1 The Consultant shall minimise unnecessary travel and printing, use secure electronic working papers and comply with site environmental and safety requirements. The assignment does not authorise unsafe entry, unsafe dipping, hazardous sampling or interference with operational safeguards.

27 Independence and conflicts

27.1 The firm, proposed personnel, sub-consultants and related network firms shall disclose relationships affecting independence for the relevant lot. The original three-year look-back covers FY 2023-24 to FY 2025-26; continuing and subsequent relationships up to submission shall also be disclosed.

27.2 A firm shall not audit its own work or undertake an assignment creating an impermissible financial, management, advocacy or self-review conflict. All services to licensees, OMCs, refineries, terminal operators, clearing agents and other named entities within the lot shall be disclosed on TP-7. FBR shall make a recorded determination against the stated eligibility requirement. No bidder may assume its proposed mitigation is accepted.

27.3 The Consultant shall not accept conflicting engagements or interests during the assignment or for twelve months following final acceptance. Gifts, hospitality or benefits from audited entities are prohibited.

28 Joint ventures and specialist support

28.1 A JV of no more than two ICAP-registered CA firms is permitted. Each member shall meet the mandatory criteria in section 4 unless a criterion expressly states otherwise. Members are jointly and severally liable and shall identify a lead member authorised to bind the JV.

28.2 Core engagement leadership and report sign-off shall remain with the CA firm or JV. Disclosed petroleum measurement, engineering, logistics and analytics sub-consultants may assist with prior written approval; they shall meet relevant competence and independence requirements.

29 Multiple lot allocation

29.1 A bidder may bid for any number of lots and be awarded no more than two. It shall identify a firm order of lot preference in TP-10 and demonstrate distinct teams for every proposed two-lot award combination.

29.2 For each lot, qualified bidders shall first be ranked by evaluated price. Where a bidder ranks first in more than two lots, its first two available lots in the TP-10 preference order shall be retained and it shall be removed from consideration for the others. Those other lots shall pass to the next-ranked eligible bidder. The procedure shall repeat until every proposed award respects the cap and disclosed capacity.

29.3 Where simultaneous reallocation creates a choice between otherwise available lots, TP-10 preference governs; absent a stated preference, ascending lot number governs. No bidder may change preference after closing. Common-control firms and the same JV member may not circumvent the two-lot cap. An unresolved lot shall be dealt with under the applicable re-bidding or other lawful procedure.

30 Rejection cancellation and re-bidding

30.1 FBR shall exercise rejection, cancellation and re-bidding powers only under the applicable procurement framework, with required reasons, notices and approvals. No contractual liability arises solely from a lawful rejection or cancellation.

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3 Proposal data sheet

These assignment-specific provisions complement the Instructions to Bidders. For a conflict on an assignment-specific matter, this PDS prevails, subject to mandatory law. All times are Pakistan Standard Time and all days are calendar days unless expressly stated otherwise.

Item	Reference	Particular	Requirement
1	ITB 1	Agency and contact	Secretary (Administration), Customs Wing, Federal Board of Revenue; Room 506, Fifth Floor, FBR House, Constitution Avenue, G-5, Islamabad; 051-9203679; secretary.admin@fbr.gov.pk.
2	ITB 1	Assignment and funding	Hiring of Chartered Accountancy Firms for Third Party Comprehensive Audit of Customs Bonded Warehouses. Gop Budger
3	ITB 1 and 20	Selection route	National competition; Single Stage Two Envelope; LCBS.
4	ITB 9	Clarifications and meeting	Requests through EPADS with a copy to the provided email.
5	ITB 4	Language	English; accurate translation of relevant supporting material where required.
6	ITB 6 and 29	Participation	One proposal per bidder/JV member per lot. Any number of lots may be bid. Maximum two lots awarded. TP-10 preference and capacity rules apply.
7	ITB 7	Validity	180 days from submission deadline; guarantee validity at least 28 additional days.
8	ITB 5 and 10	Technical documents	TP-1 to TP-11; eligibility evidence; signed CVs and availability; authority/JV evidence; security scan; signed Integrity Pact. No assignment price in technical envelope.
9	ITB 10	Inputs	Bidder-determined inputs; no automatic comparison adjustment for an undisclosed person-month minimum. Full-time Audit Manager per awarded lot.
10	ITB 11 to 13	Pricing	Fixed lump sum for each lot; PKR; inclusive of applicable taxes and expenses. Separate financial envelope per lot.
11	ITB 8	Bid security	Monetary security required separately per lot. Rs. 500,000 Per Lot, in shape of “Pay Order/ Demand Draft/ Call Deposit Receipt” or “Bank Guarantee”. Beneficiary: Federal Board of Revenue.
12	ITB 14	Submission	EPADS v2.0. Upload technical and financial proposals separately. Deliver original security to Room 506, Fifth Floor, FBR House by closing. No manual proposal or USB proposal required.
13	ITB 14	Deadline	16th November 2026 at 11:00 a.m.
14	ITB 15	Technical opening	16th November 2026 at 11:30 a.m. through EPADS. Representative attendance at Room 358, Third Floor, FBR House, as facilitated by FBR.
15	ITB 16	Qualification threshold	70/100 overall AND at least 50 percent in each of the seven categories. Mandatory eligibility and team minima also apply.
16	ITB 20	Financial selection	LCBS Technique

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Item	Reference	Particular	Requirement
17	ITB 28	JV and experts	JVs permitted; maximum two CA firms. Distinct key personnel for lots awarded concurrently. Disclosed specialist sub-consultants permitted with approval.
18	ITB 23	Performance security	10 percent of contract value; scheduled-bank guarantee; submitted within 14 days of award; valid until 60 days after final acceptance.
19	ITB 24	GRC	As per the FBR Notification
20	ITB 23 and TOR 6	Commencement and duration	Notice to commence within 15 days after signing; 90-day main assignment from the notified commencement date. Review and correction periods and twelve-month follow-up obligations are separately specified in the TOR and SCC.
21	TOR 7	Supervision and acceptance	Customs' Focal Persons

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4 Eligibility criteria

The bidder and each CA-firm JV member shall meet the following mandatory criteria. Specialist sub-consultants need not meet CA-firm size or turnover criteria but shall satisfy relevant professional competence, legal eligibility and independence requirements. Eligibility is assessed before technical scoring. Bracketed agency amounts must be completed uniformly before issue.

No	Criterion	Mandatory requirement	Evidence
1	ICAP registration and practice	CA firm registered with ICAP; valid practice authorisation for the responsible signing professional(s).	Registration, practising certificates and partner list.
2	Quality control	Satisfactory valid ICAP QCR rating on the submission date.	Rating letter or current official listing.
3	Professional practice	At least 10 years of continuous professional practice.	Registration history and constitution/partnership evidence.
4	Partners	At least five full-time partners, including at least three FCAs.	Current ICAP listing and firm declaration.
5	Tax compliance	Valid NTN, active taxpayer status and legally applicable sales-tax-on-services registrations for proposed service delivery.	Certificates, ATL evidence and jurisdictional explanation.
6	Legal and professional standing	No operative debarment, suspension or professional restriction making the bidder ineligible; disclose material sanctions and proceedings.	TP-8 and supporting details.
7	Independence	No disqualifying conflict for the relevant lot under ITB 27. All relevant relationships and network entities disclosed.	TP-7 with lot-specific entity schedule.
9	Completed assignments	At least three completed audit, forensic, stock-verification or compliance-review engagements during the seven years before closing for government, public-sector, multilateral or listed-company clients.	TP-3, completion/acceptance evidence and verifiable references.
10	POL capability	Lots 1 and 2: access to petroleum measurement expertise, calibrated equipment and competent tank-gauging/custody-transfer support.	CVs, equipment schedule and firm/sub-consultant commitment.
11	Required submissions	Authority of signatory, signed proposal, required bid security and Integrity Pact.	Technical forms and instruments.
12	Minimum team	All minimum key personnel and credible field coverage for the lot; distinct committed teams for permitted simultaneous awards.	TP-5, TP-6 and TP-10.

Completed experience requires proof of performed and accepted services; an engagement letter alone does not prove completion. Experts' personal experience shall not be claimed as the firm's experience unless the firm performed the engagement.

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5 Evaluation criteria

5.1 Evaluation sequence

Stage 1: mandatory eligibility and material responsiveness. Stage 2: technical scoring. Stage 3: financial opening of technically qualified proposals, arithmetic verification and evaluation of complete tax-inclusive lot prices. Stage 4: LCBS ranking and application of the two-lot cap and committed-capacity rules. Stage 5: final evaluation publication, applicable grievance process, finalisation and award.

5.2 Technical categories

No	Description	Maximum	Minimum
1	General experience of the CA firm	10	5
2	Specific experience with government public-sector and regulatory clients	10	5
3	Specific experience in customs inventory stock verification and relevant sectors	20	10
4	Experience with multilateral and corporate clients	10	5
5	Adequacy and quality of methodology work plan and management approach	20	10
6	Engagement Partner qualifications and competence	15	7.5
7	Audit team qualifications and competence	15	7.5

Maximum technical score: 100. Overall pass mark: 70. Every category minimum above must also be met. Documentary support is mandatory; unsupported claims receive zero for the relevant element. Mandatory eligibility failure cannot be cured by a high score. Technical scores shall be recorded to two decimal places. No technical/financial weighted score applies.

5.3 Detailed scoring

Category 1 General firm experience

Continuous professional practice: 10 years = 5 marks; 11 = 6; 12 = 7; 13 = 8; 14 = 9; 15 or more = 10. Fewer than ten years fails mandatory eligibility. For a JV, use the lead member’s qualifying practice history; do not add overlapping years.

Category 2 Government and regulatory experience

Count distinct completed relevant engagements for Federal/Provincial Government, public-sector or regulatory clients within seven years: one = 5; two = 6; three = 7; four = 8; five = 9; six or more = 10 marks. Separate annual periods under one continuing engagement count once unless separately contracted and completed.

Category 3 Sector and stock verification experience

Count completed engagements involving customs/excise compliance, bonded warehousing, ports/terminals, physical inventory reconciliation, stock verification or supply-chain revenue verification within seven years: one = 5; two = 8; three = 10; four = 12; five = 14; six = 16; seven = 18; eight or more = 20 marks. For Lots 1 and 2 at least one qualifying engagement must include petroleum quantities, downstream petroleum inventory or terminal/OMC/refinery stock reconciliation; otherwise this category scores zero. A routine financial statement audit counts only where the claimed specialist procedures are evidenced.

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Category 4 Multilateral and corporate experience

Distinct completed relevant audit, assurance, forensic, compliance or inventory engagements for UN agencies, MDB-financed projects or corporate clients: one = 5; two = 6; three = 7; four = 8; five = 9; six or more = 10 marks. Disclose client, scope, period and completion evidence. Corporate includes listed and unlisted incorporated businesses.

Category 5 Methodology work plan and management approach

Apply the common qualitative rating below to five components, each worth 4 marks: (a) assignment understanding, legal criteria and risk assessment; (b) historical stock reconciliation, revenue testing, sampling and data analytics; (c) physical verification and POL measurement or non-POL inventory procedures; (d) deployment, geographic coverage, 90-day delivery and access dependencies; (e) evidence, independence, safety, data security and independent quality review. Sum the five component marks to a maximum of 20. A material omission of the TOR remains a responsiveness issue.

Category 6 Engagement Partner

FCA with at least 15 years post-qualification experience and at least three led public-sector or forensic engagements is mandatory. Qualification: FCA = 5 marks; FCA plus relevant recognised forensic, assurance or analytics specialisation = 6. Relevant post-qualification experience: 15-17 years = 2; 18-20 = 3; above 20 = 4. Led comparable/public-sector/forensic engagements: three = 2.5; four = 3.5; five or more = 5. Sum maximum 15; category minimum 7.5. Evidence includes membership, CV and engagement roles.

Category 7 Audit team

Score five roles at a maximum of 3 marks each: Audit Manager/Team Leader; Customs/Indirect-Tax Specialist; Forensic/Data Analytics Specialist; POL Measurement Specialist for Lots 1-2 or Inventory/Logistics Specialist for Lots 3-6; independent Engagement Quality Reviewer. For each role: meeting the mandatory qualification and minimum experience = 1.5 marks; one additional completed comparable assignment in the last seven years = 0.75; two or more = 1.5. The comparable assignments must demonstrate the proposed role. Missing a mandatory role or qualification fails eligibility. Maximum 15; category minimum 7.5.

Rating	Component marks out of 4	Assessment anchor
Excellent	4	Complete, lot-specific and operationally detailed; clearly linked procedures, resources, evidence and dependencies; no significant gap.
Very good	3	Addresses all material matters with credible procedures and deployment; minor gaps do not undermine delivery.
Good	2	Adequately addresses core requirements but lacks detail or integration in some areas.
Fair	1	Partially addresses the requirement; significant detail or feasibility weaknesses.
Poor	0	Absent, generic, unsupported or not responsive to the component.

An engagement may demonstrate relevance under more than one category where its scope genuinely meets each definition, but it shall be counted only once within a category. JV experience shall be based on the documented performed share; the same engagement shall not be counted twice because both members participated. FBR may verify references. No credit is awarded merely for international network affiliation.

5.4 Minimum personnel per lot

Role	No	Minimum requirement

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Role	No	Minimum requirement
Engagement Partner	1	FCA; 15 years post-qualification; led at least three public-sector or forensic engagements; responsible for sign-off.
Audit Manager and Team Leader	1	CA; eight years relevant post-qualification experience; led comparable field audits; full-time for the lot.
Customs or Indirect-Tax Specialist	1	CA, LLB or ACMA; eight years in customs law, duty computation and bonded warehousing.
Forensic or Data Analytics Specialist	1	CA, CFE, CISA or relevant equivalent qualification; five years in forensic testing/data analytics; demonstrated extraction skills.
POL Measurement Specialist or Inventory and Logistics Specialist	1	Engineer or relevant degree; eight years in petroleum measurement for Lots 1-2, or inventory/warehousing for Lots 3-6.
Engagement Quality Reviewer	1	Qualified CA with ten years relevant post-qualification experience, independent of field execution and findings preparation.
Field teams	As proposed	Each led by a CA or CA-finalist with three years audit experience; sufficient auditors and measurement support for complete coverage.

5.5 Financial evaluation and allocation

The evaluated price is the complete lot lump sum, including applicable taxes and all required inputs, after permitted arithmetic corrections. FP-2 component details shall not change the fixed-price nature of the offer. Financial ranking is ascending evaluated price. The minimum-price proposal is recommended subject to eligibility, price reasonableness, capacity, the lot cap and the applicable statutory process. Allocation shall follow ITB 29 and be shown in the final evaluation report.

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6 Required services

Lot	Category	Geographic coverage	Indicative sites
1	POL bonded warehouses	Sindh and Balochistan	32
2	POL bonded warehouses	Punjab, KP, Islamabad and Northern Areas	16
3	Public bonded warehouses including bulk and non-bulk	Sindh and Balochistan	46
4	Public bonded warehouses including bulk and non-bulk	Punjab, KP and Islamabad	32
5	Private bonded warehouses	Sindh and Balochistan	72
6	Private bonded warehouses	Punjab, KP and Islamabad	56

Total indicative universe: 254 warehouses, comprising 48 POL, 78 public and 128 private warehouses. Exact sites and workload particulars shall be identified in Annex A before issue. One lot is one complete lump-sum service package; headings and deliverables are components of that package, not separate purchases.

Main assignment: 90 days from the notified commencement date. Related services: report clarification, evidence support and witness assistance arising from accepted findings for twelve months after final acceptance, within the defined scope. No unrelated assignment may be added by an operational instruction.

6.1 Common deliverables

ID	Deliverable	Due from commencement	Minimum contents
D1	Inception report	Day 10	Confirmed baseline, cut-off protocol, risk and audit plan, sampling, templates, data requests, teams and safety plan.
D2	Progress reports	Every 14 days	Site coverage, work completed, emerging findings, inputs, access constraints and corrective schedule.
D3	Immediate exception reports	Within 48 hours; urgent initial escalation immediately	Material irregularity, evidence, estimated exposure and recommended action by competent authorities.
D4	Interim report	Day 45	Findings for at least 50 percent of lot warehouses and agreed risk/workload coverage.
D5	Warehouse draft reports	Day 75	Reconciliation, findings, evidence, revenue exposure, control ratings and proposed actions; responses solicited.
D6	Final warehouse reports and consolidated report	Day 90	Final findings, response/rejoinder matrix, revenue register, risk ranking, recommendations, AEO roadmap, evidence and working-paper index.
D7	Presentation	Within seven days after D6	Presentation to Member (Customs-Operations), Chairman FBR or designated officers.

D7, review and final acceptance follow the ninety-day reporting period as specified; D1-D6 remain due on their stated dates.

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7 Terms of reference

1. Background

1.1 Customs bonded warehousing under Chapter XI of the Customs Act, 1969 permits imported goods to be stored without payment of duties and taxes until ex-bond clearance for home consumption, export or bond-to-bond transfer. Warehouses are licensed under the Customs Rules, 2001 as Public Bonded Warehouses, Private Bonded Warehouses and POL Bonded Warehouses (for petroleum, oil and lubricant products stored in tank farms and terminals).

1.2 Bonded warehouses hold substantial deferred revenue secured by bonds, guarantees and post-dated instruments. The integrity of the regime depends on accurate accounting of goods into and out of bond, reconciliation of physical stock with WeBOC records, observance of warehousing periods, and effective gate, tank and record controls.

1.3 FBR has determined that a third-party comprehensive audit of all bonded warehouses for the preceding three financial years is required to obtain independent assurance on compliance, to quantify revenue leakage, to strengthen controls, and to support enforcement and corrective action. The audit shall also inform FBR's policy on aligning the bonded-warehouse regime with the Authorised Economic Operator (AEO) programme and with system-based (IoT / automatic tank gauging) monitoring.

2. Objectives

2.1 The objectives of the audit are to:

(a) assess and report on compliance with the Customs Act, 1969, the Customs Rules, 2001 and all applicable SROs, Public Notices, Standing Orders, licence conditions and instructions;

(b) verify payment of leviable duties, taxes, cess and other levies and identify and quantify revenue leakage;

(c) reconcile physical stock with WeBOC and warehouse records and identify shortages, excesses, unauthorised removals and mis-declarations;

(d) assess the adequacy and reliability of inventory, record-keeping, gate, tank and operational controls and identify gaps;

(e) provide evidence-based reports enabling FBR to initiate recovery, adjudication, penal and licensing action; and

(f) recommend measures to strengthen customs controls, improve operational efficiency, mitigate compliance and revenue risk, and align bonds with the AEO regime.

3. Lots and Audit Universe

3.1 The indicative universe comprises 48 POL, 78 public and 128 private bonded warehouses. The final warehouse-wise list and workload particulars in Annex A form the baseline scope. A warehouse shall be assigned once only; POL and licence categories shall be reconciled to prevent duplicate allocation.

3.2 The six lots and geographic coverage are specified in section 6. Separate Technical and Financial Proposals are required for each lot.

3.3 Before closing, changes to lot composition shall be made only by addendum. After award, a proposed addition, deletion or transfer shall require a written variation and competent approval, identifying independence, resources, price and time effects. Warehouse count alone shall not establish a pro-rata fee adjustment because workload differs. Any material expansion shall be addressed through the applicable procurement procedure. Closed or de-licensed sites remain included where their historical operations fall within the defined audit universe.

3.4 The historical audit period is 1 July 2023 to 30 June 2026, including procedures over opening balances at 1 July 2023. Physical verification shall occur during fieldwork at recorded dates and times. Movements after 30

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June 2026 shall be used to bridge the current count to the historical closing balance and shall be separately identified; they do not create an unrestricted extension of the historical audit period.

4. Scope of Services

For each warehouse in the awarded Lot, the Audit Firm shall:

4.1 Revenue verification. Verify applicable customs duty, regulatory duty, additional customs duty, sales tax, federal excise duty, income tax, petroleum levy, cess and other levies on relevant transactions. Test valuation, classification, exemptions, exchange rates and applicable legal dates using the legislation effective for the transaction. Quantify principal exposure and separately identify potential surcharge and penalties requiring determination. Reconcile amounts already assessed, paid, stayed or litigated to prevent duplicate reporting.

4.2 Inventory reconciliation. Reconcile physical quantities with WeBOC bond registers, warehouse records, into-bond/ex-bond/transfer/export GDs, gate passes, delivery orders, weighment records and ERP/accounting records. Prepare warehouse, product and GD-level movement bridges using consistent units and timestamps. Reconcile the current count through subsequent movements to 30 June 2026 and through the three-year period to 1 July 2023. Test opening balances using source records, prior reports and alternative evidence; disclose unsupported balances and limitations rather than assume verification.

4.3 Irregularities and removals. Identify instances of unauthorised or illegal removal, substitution, pilferage, mis-declaration of description, quantity, value or origin, expiry of warehousing period without clearance, unauthorised manufacturing or processing in bond, and other irregularities, with quantified potential revenue impact and identification of responsible persons where evidence permits.

4.4 Transaction testing. Examine imports, storage, bond-to-bond transfers, ex-bond clearances, exports, re-exports, transhipments, sales in bond, destruction/disposal and related transactions and records for proper accounting, sequencing, documentary support and regulatory compliance, including validity, adequacy and enforcement of bonds, bank guarantees, insurance guarantees and post-dated cheques securing the deferred revenue.

4.5 Controls assessment. Assess the design and operating effectiveness of inventory controls, record-keeping systems, gate controls, security and CCTV, weighbridge and tank records, segregation of duties, access controls to WeBOC and warehouse IT systems, and supervisory arrangements of the Customs staff posted at the warehouse; identify control gaps and rate them by severity.

4.6 POL stock verification (Lots 1 and 2). Carry out comprehensive stock verification of all tanks through physical tank gauging/dipping, application of certified calibration charts, water-cut and sludge measurement, temperature and density observation and correction to standard conditions (15°C) using API/ASTM measurement tables, cut-off procedures for receipts and deliveries in progress, and application of prescribed measurement tolerances and permissible handling/evaporation losses; reconcile results with automatic tank gauging data where installed, pipeline/vessel receipt documents, OMC records and WeBOC; and report losses in excess of permissible limits with revenue impact.

4.7 Compliance review. Review compliance with the Customs Act, 1969 (in particular Chapter XI), the Customs Rules, 2001, applicable SROs, Public Notices, Standing Orders, Customs General Orders, licence conditions, warehousing-period and extension requirements, and other regulatory instructions issued by FBR and the licensing Collectorate; and report non-compliances warehouse-wise.

4.8 Reporting. Prepare the inception report, fortnightly progress reports, warehouse-wise draft audit reports with evidence schedules, immediate exception reports for material irregularities as they are detected, and a consolidated final report for the Lot together with a management-response matrix, in the formats agreed at inception.

4.9 Recommendations. Recommend measures to strengthen customs controls over bonded warehouses, improve operational efficiency (including through IoT-based monitoring, automatic tank gauging integration, weighbridge and CCTV integration with WeBOC/PACE), rationalise licensing and security requirements, and mitigate compliance and revenue risks.

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4.10 AEO alignment. Recommend the manner in which existing bonded warehouses may be aligned with, or transitioned to, the AEO regime, including criteria, control standards and a phased roadmap.

4.11 Follow-up support. Provide clarification of findings, authenticated evidence extracts and reasonable witness assistance in adjudication, appellate or criminal proceedings arising from this assignment for twelve months after final acceptance, at no additional fee within the original findings and retained evidence. Fresh fieldwork, new audit periods, unrelated investigations or substantive new analyses are outside this obligation and require a separately approved lawful arrangement. FBR shall coordinate requests through the Contract Manager and give reasonable notice.

5. Audit Standards and Methodology

5.1 The compliance-assurance component shall provide reasonable assurance and be planned and reported under ISAE 3000 (Revised), as adopted and applicable in Pakistan, using the legal and operational criteria in Annex B. Specified stock-verification and reconciliation procedures and factual findings shall be separately identified under ISRS 4400 (Revised); an agreed-upon-procedures report does not express assurance. ISAs apply only to any expressly identified financial-statement audit component; no general financial-statement opinion is required by this TOR. The engagement/reporting matrix shall be confirmed in the inception report without reducing the competed scope. The ICAP Code of Ethics and applicable quality-management requirements apply. Petroleum measurements shall use applicable API MPMS and ASTM/ISO methods, with editions and conversion bases recorded.

5.2 Physical attendance and verification are required at every warehouse at least once, including all tanks for POL lots and all inventory locations and identified bonded stock for other lots. The proposal shall define the count and measurement procedures; transaction sampling shall not replace site coverage. Visits shall be without prior notice to the licensee, coordinated confidentially with the supervising Customs officer, and performed in the presence of a Customs representative and available licensee representative. Stock sheets shall be jointly signed. Refusal or inability to sign shall be recorded and witnessed by the Customs representative and audit team. No unsafe or inaccessible tank shall be represented as measured; record approved alternative procedures and limitations.

5.3 Perform full-population data screening where complete electronic data are available, test all identified high-risk transactions including bond-to-bond transfers, near-expiry clearances and reversals/amendments, and use documented statistical sampling for the residual population. State populations, selection logic, confidence/precision where applicable, materiality, thresholds and treatment of exceptions. Inception shall operationalise the proposed approach and may not reduce the disclosed mandatory coverage.

5.4 The Audit Firm shall obtain WeBOC data extracts for the audit universe through FBR/PRAL/PSW in the agreed format and shall perform analytical procedures, exception testing and reconciliations using data-analytics tools. The data shall be provided by the PRAL/ PSW/ system owners within three working days of requisition or within the time period as extended by FBR. Working papers shall be maintained in electronic form and indexed to findings.

5.5 Findings shall be supported by reliable, traceable documentary or physical evidence, including source, date, custodian and chain of custody. Distinguish confirmed factual discrepancies, indicative irregularities requiring investigation and control weaknesses. Legal recoverability, personal culpability, penalties and enforcement remain determinations of competent authorities. The Consultant shall not guarantee a judicial or adjudicatory outcome.

5.6 Draft findings shall be communicated to the licensee and the supervising Customs officer for response within seven days before finalisation of the warehouse-wise report; the responses and the Audit Firm’s rejoinder shall form part of the management-response matrix. Non-response shall be recorded with evidence of communication and shall not indefinitely prevent reporting. A disputed finding shall retain the response, evidence assessment and reasoned rejoinder.

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6. Deliverables and Timeline

The deliverables and dates are set out in section 6. Submit three hard copies, editable Word/Excel files and signed PDF versions through the approved secure channel. FBR shall provide one consolidated set of acceptance comments within fourteen days; the Consultant shall address them within seven days. Warehouse-wise final reports accompany D6. Acceptance shall be recorded in writing against Annex C; silence alone is not acceptance. Delayed FBR comments shall not constitute Consultant delay, and agreed schedule relief shall be documented.

7. Access, Supervision and Obligations of FBR

7.1 The Audit Firm shall work under the supervision of the designated FBR/Customs office named in the Data Sheet, which shall nominate a Focal Officer for each Lot. Collectorates of Customs having jurisdiction over the warehouses shall provide operational coordination. The audit firm may confidentially escalate reporting of attempted inducement or any other impropriety during the conduct of the audit by Customs staff appointed at the warehouse, under the applicable code of conduct/ integrity framework directly to the Chief Collector concerned. Where the relevant Chief Collector or local supervisory chain is implicated, confidential escalation may be made directly to Member (Customs-Operations) or the independent escalation authority identified in the PDS. Reviewers shall not suppress supported findings for which they are responsible.

7.2 FBR shall provide, through the Focal Officer, controlled access, as required for the assignment, to WeBOC data and modules, warehouse registers, gate logs, tank records, ERP/accounting data of licensees to the extent obtainable under law, licences, bonds and guarantees, Goods Declarations, ex-bond documents, calibration certificates and other relevant records; and shall direct licensees under the Customs Act, 1969 to afford the Audit Firm access to premises, tanks, records and personnel. Refusal or obstruction by the licensee in granting access shall immediately be reported to concerned Custom authorities for initiations of proceedings against the licensee under the relevant provisions of law/ rules.

7.3 FBR shall issue letters of introduction and authorisation, arrange the presence of Customs staff at physical verifications, and facilitate coordination with PRAL/PSW for data extraction.

7.4 FBR shall have access to assignment working papers and supporting evidence. The firm shall retain protected working papers for at least ten years after final acceptance, subject to longer litigation holds. Original FBR/licensee records shall be returned against an inventory. Approved retained copies shall be used only for professional, legal or contractual obligations and protected under the same confidentiality conditions. Temporary or duplicate data not needed for retention shall be securely destroyed and certified.

8. Duration

8.1 FBR shall issue the notice to commence within fifteen days after contract signing. The main fieldwork and D1-D6 submissions shall be completed within ninety days from the notified commencement date. D7 follows within seven days after D6. Review and correction proceed under section 6 and the SCC. Twelve-month follow-up, confidentiality, retention and accrued obligations survive acceptance. Extensions require written approval and documented causes, including FBR-attributable access or data delay or events beyond the Consultant's reasonable control.

9. Confidentiality, Independence and Code of Conduct

9.1 All official data and findings shall be confidential. Access, use and disclosure shall comply with the Customs Act, 1969, including section 155H where applicable, authorised access arrangements and other applicable law. No disclosure to licensees or third parties is permitted except through the approved response process, required performance or lawful compulsory disclosure. FBR shall establish the lawful basis and authorisations for consultant access; the contract itself does not confer powers of a Customs officer.

9.2 The Audit Firm shall comply with the ICAP Code of Ethics, maintain independence in fact and appearance throughout the assignment, and immediately disclose to FBR any actual or potential conflict arising during the assignment. Neither the Firm nor its personnel shall accept any hospitality, gift or benefit from any licensee or person connected with the audit universe.

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9.3 Comply with FBR/PRAL security requirements: role-based access, encryption in transit and at rest, controlled devices, access logs, approved Pakistan-based hosting and no external data transfer without lawful written authorisation. Notify FBR immediately of suspected unauthorised access or loss and provide a written incident report within 24 hours. Sub-consultants shall sign equivalent obligations. Return/destruction requirements are subject to the protected retention provisions of clause 7.4.

9.4 Personnel shall carry FBR-issued identification and comply with site safety and security rules. The firm shall provide competent staff, PPE, appropriate calibrated/intrinsically safe instruments, insurance and a safety plan. FBR shall facilitate site induction, permits and emergency coordination. No tank entry or hazardous sampling is authorised without competent site approval and required safeguards. Unsafe work shall stop and be reported. Each party remains responsible for its own acts and applicable legal duties.

10 Additional operational requirements

10.1 POL measurement records shall state tank identifier, product, ownership, calibration basis, observed level, temperature, density, water/sludge, standard volume or mass and conversion tables. Record gross observed and corrected quantities separately. Measurement uncertainty is not an automatic allowable operational loss. Apply a handling/evaporation allowance only with its identified legal or approved basis; unexplained differences shall remain separately reported.

10.2 Cross-lot transfers shall be matched between origin and destination using common references and timestamps. FBR shall coordinate common data and resolve allocation boundaries. Consolidated revenue exposure shall eliminate duplicate transfer and stock-shortage findings.

10.3 Data extracts shall include control totals, transaction counts, date ranges, system identifiers and extraction logs. The Consultant shall test completeness before reliance and retain reproducible scripts and exception parameters where licensing permits. No unapproved production-system write access is permitted.

10.4 Findings shall identify facts, criteria, cause where supported, effect, principal and contingent amounts, evidence references, response, rejoinder, recommendation and responsible action authority. The Consultant shall not impose recovery, seize goods, stop clearances or invoke guarantees.

10.5 A joint inception workshop may harmonise templates, coding, severity scales and reporting. It may not add material unpriced obligations, alter eligibility/evaluation or retrospectively create loss tolerances. FBR shall provide existing authoritative tolerances and legal criteria with the RFP or a pre-closing addendum.

10.6 Every site requires a coverage record, including inaccessible locations, refusal of access, unsafe conditions, missing records and approved alternative procedures. No inaccessible site shall be reported as physically verified. Reliance on licensee quantities shall be expressly identified.

10.7 The consolidated report shall separate identified exposure from assessed demands, recoveries, stayed/disputed amounts and potential penalties. A revenue register shall provide unique finding identifiers so that figures reconcile across warehouse, lot and national summaries.

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8 Price schedules

Complete separately for each lot and upload only in the financial envelope. Quotes shall cover the complete baseline scope. Do not place assignment prices or remuneration rates in the technical envelope. The contract is lump sum; schedules support evaluation and cost transparency and do not establish reimbursement of actual expenditure.

FP 1 Financial proposal submission

Date: _____

Lot number and title: _____

To: Secretary (Administration), Customs Wing, Federal Board of Revenue, Room 506, Fifth Floor, FBR House, Constitution Avenue, G-5, Islamabad

We offer to provide the Services under RFP 4(4)-S(Admn)/2026 and our Technical Proposal for a fixed total lump-sum price of PKR _____ (in words _____), inclusive of all remuneration, expenses, insurance, specialist support and applicable taxes. Our offer remains binding for 180 days from the submission deadline and any accepted extension. We have not made this price conditional on award of another lot. We understand that technical scores are qualifying scores only under LCBS.

Authorised signature: _____

Name and designation: _____

Firm or JV: _____

Date and seal: _____

FP 2 Lot price breakdown

Item	Component	Amount PKR
A	Professional remuneration including overhead and profit	
B	Travel lodging local transport and communication	
C	Measurement equipment analytics specialist support and insurance	
D	Reporting printing and other required expenses	
E	Subtotal A to D	
F	Applicable sales tax on services; state jurisdiction rate and basis	
G	Other separately applicable levies; identify without duplication	
H	TOTAL LUMP SUM E plus F plus G	

Income-tax withholding shall not be added as a separate price item where already embedded in remuneration. State any valid tax exemption and attach evidence in the financial envelope. Where more than one tax jurisdiction applies, provide a supporting allocation and basis.

FP 3 Remuneration and expenses

Position or expense	Person days or quantity	Rate PKR	Total PKR

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Position or expense	Person days or quantity	Rate PKR	Total PKR
Engagement Partner			
Audit Manager and Team Leader			
Customs or Indirect-Tax Specialist			
Forensic or Data Analytics Specialist			
POL Measurement Specialist or Inventory and Logistics Specialist			
Engagement Quality Reviewer			
Field auditors and support			
Travel and lodging			
Equipment and measurement support			
Insurance and reporting			

Attach additional rows as needed. Totals must reconcile with FP-2. Estimated person-days do not relieve the firm of completing the lump-sum scope. No escalation applies to the baseline price.

FP 4 Deliverable allocation

Milestone	Share	Amount PKR
Accepted D1 inception report	10%	
Accepted D4 interim report	20%	
Accepted D5 warehouse draft reports	40%	
Accepted D6 final reports and D7 presentation	30%	
Total	100%	

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9 General conditions of contract

The SCC sets the lot-specific lump-sum arrangements, milestones, security, liability, reporting and other special provisions. A clear express SCC amendment prevails over the corresponding GCC provision, subject to applicable law.

1 Definitions

1.1 Unless the context otherwise requires, the following terms whenever used in this Contract have the following meanings:

1.2 " Affiliate(s) " means an individual or an entity that directly or indirectly controls, is controlled by, or is under common control with the Consultant.

1.3 " Applicable Law " means the laws and any other instruments having the force of law in Pakistan or as may be specified in the Special Conditions of Contract (SCC), as they may be issued and in force from time to time.

1.4 "Consultant" means the selected chartered accountancy firm or permitted JV contracted for the awarded lot.

1.5 "Personnel" means the Consultant's partners, employees and approved specialists performing the Services.

1.6 " Day " means calendar day unless indicated otherwise.

1.7 " Effective Date " means the date on which this Contract comes into force and effect pursuant to Clause GCC 11.

1.8 " Experts " means, collectively, Key Experts, Non-Key Experts, or any other personnel of the Consultant, Sub-consultant or JV member(s) assigned by the Consultant to perform the Services or any part thereof under the Contract.

1.9 " Foreign Currency " means any currency other than the Pakistani Rupees.

1.10 " GCC " means these General Conditions of Contract.

1.11 " Government " means the Government of Pakistan.

1.12 " Joint Venture (JV) " means an association with or without a legal personality distinct from that of its members, of more than one entity where one member has the authority to conduct all businesses for and on behalf of any and all the members of the JV, and where the members of the JV are jointly and severally liable to the Procuring Agency for the performance of the Contract.

1.13 " Key Expert(s) " means an individual professional whose skills, qualifications, knowledge and experience are critical to the performance of the Services under the Contract and whose Curricula Vitae (CV) was taken into account in the technical evaluation of the Consultant's proposal.

1.14 " Local Currency " means the currency of Pakistan

1.15 " Non-Key Expert(s) " means an individual professional provided by the Consultant or its Sub-consultant to perform the Services or any part thereof under the Contract.

1.16 " Party " means the Procuring Agency or the Consultant, as the case may be, and "Parties" means both of them.

1.17 Procuring Agency's Personnel" refers to the staff, labor and other employees (if any) of the Procuring Agency engaged in fulfilling the Procuring Agency's obligations under the Contract; and any other personnel identified as Procuring Agency's Personnel, by a notice from the Procuring Agency to the Consultant

1.18 " Proposal " means the Technical Proposal and/or the Financial Proposal of the Consultant.

1.19 "RFP" means the bidding document for Hiring of Chartered Accountancy Firms for Third Party Comprehensive Audit of Customs Bonded Warehouses, reference 4(4)-S(Admn)/2026, including issued addenda.

1.20 "SCC" means the Special Conditions of Contract that supplement and expressly amend these GCC.

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1.21 “Site” means a warehouse, terminal, tank farm, office or data location included in the awarded lot and required for performance.

1.22 “Commencement Date” means the date stated in the written notice to commence. “Final acceptance” means written acceptance of D6, D7 and required evidence and handover outputs.

1.23 “ Sub-consultants ” means an entity to whom/which the Consultant subcontracts any part of the Services while remaining solely liable for the execution of the Contract.

1.24 “ Third Party ” means any person or entity other than the Government, the Procuring Agency, the Consultant or a Sub-consultant.

1.25 “ TORs ” means the Terms of Reference that explain the objectives, scope of work, activities, and tasks to be performed, respective responsibilities of the Procuring Agency and the Consultant, and expected results and deliverables of the assignment.

2 Relationship between the parties

2.1 Nothing contained herein shall be construed as establishing a relationship of master and servant or of principal and agent as between the Procuring Agency and the Consultant. The Consultant, subject to this Contract, has complete charge of the Experts and Sub-consultants, if any, performing the Services and shall be fully responsible for the Services performed by them or on their behalf hereunder.

3 Law governing contract

3.1 The contract shall be governed and interpreted in accordance with the laws of Pakistan, unless otherwise specified in SCC.

4 Language

4.1 The Contract as well as all correspondence and documents relating to the Contract exchanged between the Consultant and the Procuring Agency, shall be written in the English language unless otherwise stated in the SCC. Supporting documents and printed literature that are part of the Contract may be in another language provided these are accompanied by an accurate translation of the relevant passages in English, in which case, for purposes of interpretation of the Contract, this translation shall govern.

5 Headings

5.1 The headings shall not limit, alter or affect the meaning of this Contract.

6 Communications

6.1 Any communication required or permitted to be given or made pursuant to this Contract shall be in writing in the language specified in Clause GCC 4. Any such notice, request or consent shall be deemed to have been given or made when delivered in person to an authorized representative of the Party to whom the communication is addressed, or when sent to such Party at the address specified in the SCC.

6.2 A Party may change its address for notice hereunder by giving the other Party any communication of such change to the address specified in the SCC.

7 Location

7.1 The Services shall be performed at such locations as are specified in Appendix A hereto and, where the location of a particular task is not so specified, at such locations, whether in the Government’s country or elsewhere, as the Procuring Agency may approve.

8 Authority of member in charge

8.1 In case the Consultant is a Joint Venture, the members hereby authorize the member specified in the SCC to act on their behalf in exercising all the Consultant’s rights and obligations towards the Procuring Agency under

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this Contract, including without limitation the receiving of instructions and payments from the Procuring Agency.

9 Authorised representatives

9.1 Any action required or permitted to be taken, and any document required or permitted to be executed under this Contract by the Procuring Agency or the Consultant may be taken or executed by the officials specified in the SCC.

10 Fraud and corruption

10.1 Public Procurement Regulatory Authority requires that Procuring Agencies (including beneficiaries of Government funded projects) as well as Applicants/Bidders/Suppliers/Contractors under Government financed contracts, observe the highest standard of ethics during the procurement and execution of such contracts in accordance with the requirement of Procurement Regulatory Framework

11 Effectiveness of contract

11.1 The Contract takes effect when both parties sign it and any expressly stated effectiveness conditions are met. Services shall commence on the date in FBR's written notice. Performance security and the confirmed team shall be in place as required by the SCC.

12 Failure to become effective

12.1 If an expressly stated effectiveness condition has not been met within thirty days after signature, either Party may, on twenty-two days written notice, terminate the unperformed Contract, subject to accrued rights, agreed costs and applicable law. Failure to issue a commencement notice after effectiveness shall be addressed under the SCC rather than treated as automatic mobilisation.

13 Commencement of services

13.1 The Consultant shall confirm key expert availability and commence on the date stated in FBR's notice to commence, which shall be issued within fifteen days after signing. No fieldwork shall commence before the required authorisations and safety arrangements are in place.

14 Expiration of contract

14.1 The main reporting period and close-out activities shall follow the TOR and SCC. Follow-up support, confidentiality, retention, accrued rights and dispute provisions survive main assignment completion.

15 Entire agreement

15.1 This Contract contains all covenants, stipulations and provisions agreed by the Parties. No agent or representative of either Party has authority to make, and the Parties shall not be bound by or be liable for, any statement, representation, promise or agreement not set forth herein.

16 Modifications or variations

16.1 Any modification or variation of the terms and conditions of this Contract, including any modification or variation of the scope of the Services, may only be made by written agreement between the Parties. However, each Party shall give due consideration to any proposals for modification or variation made by the other Party.

16.2 In cases of any modifications or variations, the prior written consent of the Procuring Agency is required.

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17 Force majeure

Definition

17.1 For the purposes of this Contract, "Force Majeure" means an event which is beyond the reasonable control of a Party, is not foreseeable, is unavoidable, and makes a Party's performance of its obligations hereunder impossible or so impractical as reasonably to be considered impossible under the circumstances, and subject to those requirements, includes, but is not limited to, war, riots, civil disorder, earthquake, fire, explosion, storm, flood or other adverse weather conditions, strikes, lockouts or other industrial action confiscation or any other action by Government agencies.

17.2 Force Majeure shall not include (i) any event which is caused by the negligence or intentional action of a Party or such Party's Experts, Sub-consultants or agents or employees, nor (ii) any event which a diligent Party could reasonably have been expected to both take into account at the time of the conclusion of this Contract, and avoid or overcome in the carrying out of its obligations hereunder.

17.3 Force Majeure shall not include insufficiency of funds or failure to make any payment required hereunder.

No breach

17.4 The failure of a Party to fulfill any of its obligations hereunder shall not be considered to be a breach of, or default under, this Contract insofar as such inability arises from an event of Force Majeure, provided that the Party affected by such an event has taken all reasonable precautions, due care and reasonable alternative measures, all with the objective of carrying out the terms and conditions of this Contract.

Measures

17.5 A Party affected by an event of Force Majeure shall continue to perform its obligations under the Contract as far as is reasonably practical, and shall take all reasonable measures to minimize the consequences of any event of Force Majeure.

17.6 A Party affected by an event of Force Majeure shall notify the other Party of such event as soon as possible, and in any case not later than fourteen (14) calendar days following the occurrence of such event, providing evidence of the nature and cause of such event, and shall similarly give written notice of the restoration of normal conditions as soon as possible.

17.7 Any period within which a Party shall, pursuant to this Contract, complete any action or task, shall be extended for a period equal to the time during which such Party was unable to perform such action as a result of Force Majeure.

17.8 During the period of their inability to perform the Services as a result of an event of Force Majeure, the Consultant, upon instructions by the Procuring Agency, shall either:

17.9 demobilize, in which case the Consultant shall be reimbursed for additional costs they reasonably and necessarily incurred, and, if required by the Procuring Agency, in reactivating the Services; or

17.10 continue with the Services to the extent reasonably possible, in which case the Consultant shall continue to be paid under the terms of this Contract and be reimbursed for additional costs reasonably and necessarily incurred.

17.11 In the case of disagreement between the Parties as to the existence or extent of Force Majeure, the matter shall be settled according to GCC 49 and 50.

18 Suspension

18.1 The Procuring Agency may suspend payment of an affected milestone for notified material non-performance, stating the breach and a reasonable remedy period not exceeding thirty days. Undisputed accepted milestones shall not be withheld solely because another milestone is disputed.

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19 Termination

19.1 This Contract may be terminated by either Party as per provisions set up below:

Termination by FBR

19.2 FBR may terminate for an unremedied material default on fourteen days' written notice specifying the breach and remedy. Serious fraud, insolvency or a material confidentiality or independence breach may justify immediate termination after a recorded determination. Convenience termination requires thirty days' notice.

19.3 A failure to remedy a notified material breach, deliver required outputs or provide an approved team may constitute default. Any termination shall state its grounds and effective date.

19.4 Insolvency or bankruptcy of the Consultant or a material JV member shall be addressed with regard to ability to continue and the applicable legal process.

19.5 Failure to comply with a final binding arbitral award may constitute material breach.

19.6 Where force majeure prevents a material part of the Services for at least sixty days, either party may invoke the termination provisions.

19.7 For convenience termination FBR shall pay for accepted services and properly evidenced work in progress as provided in the SCC; no profit on unperformed services is payable.

19.8 Failure to maintain confirmed key personnel without an approved equivalent replacement may constitute default.

19.9 Procurement sanctions and contractual termination are separate remedies. FBR shall follow the applicable process for blacklisting and shall not treat an allegation alone as an operative final sanction.

Termination by the Consultant

19.10 The Consultant may terminate on at least thirty days written notice for a payment default, prolonged force majeure, failure to comply with a final award or another material FBR breach as specified in GCC 19.11 to 19.14.

19.11 The Consultant may give notice of termination where undisputed amounts remain unpaid for sixty days after the contractual due date and FBR fails to remedy within the thirty-day termination notice period.

19.12 If, as the result of Force Majeure, the Consultant is unable to perform a material portion of the Services for a period of not less than sixty (60) days.

19.13 If the Procuring Agency fails to comply with any final decision reached as a result of arbitration pursuant to GCC 49 and 50.

19.14 For another material FBR breach, the Consultant shall notify the breach and allow thirty days to remedy before termination, unless another express provision applies.

Surviving rights

19.15 On termination or expiry, accrued payment and other rights, confidentiality, data protection, record access and retention, follow-up obligations to the extent applicable, and dispute-resolution provisions shall survive according to their terms and applicable law.

Cessation of services

19.16 Upon termination of this Contract by notice of either Party to the other pursuant to GCC 19, the Consultant shall, immediately upon dispatch or receipt of such notice, take all necessary steps to bring the Services to a close in a prompt and orderly manner and shall make every reasonable effort to keep expenditures for this purpose to a minimum. With respect to documents prepared by the Consultant and equipment and materials furnished by the Procuring Agency, the Consultant shall proceed as provided, respectively, by Clauses GCC 27 or GCC 28.

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Payment on termination

19.17 Upon termination of this Contract, the Procuring Agency shall make the following payments to the Consultant:

19.18 Payment on termination shall cover accepted milestones and verifiable satisfactory work in progress, assessed by reference to the milestone allocation and evidence of completion, without double counting previous payments.

19.19 Reasonable unavoidable demobilisation and cancellation costs are payable on convenience termination or prolonged force majeure where evidenced, mitigated and approved; no lost profit on unperformed work is payable.

20 General obligations of the Consultant

Standard of performance

20.1 The Consultant shall perform the Services and carry out the Services with all due diligence, efficiency and economy, in accordance with generally accepted professional standards and practices, and shall observe sound management practices, and employ appropriate technology and safe and effective equipment, machinery, materials and methods. The Consultant shall always act, in respect of any matter relating to this Contract or to the Services, as a faithful adviser to the Procuring Agency, and shall at all times support and safeguard the Procuring Agency's legitimate interests in any dealings with the third parties.

20.2 The Consultant shall employ and provide such qualified and experienced Experts and Sub-consultants as are required to carry out the Services.

20.3 The Consultant may subcontract part of the Services to an extent and with such Key Experts and Sub-consultants as may be approved in advance by the Procuring Agency

Law applicable to services

20.4 The Consultant shall perform the Services in accordance with the Contract and in accordance with the Law of Pakistan and shall take all practicable steps to ensure that any of its Experts and Sub-consultants, comply with the Applicable Law.

21 Conflict of interests

21.1 The Consultant shall hold the Procuring Agency's interest's paramount, without any consideration for future work, and strictly avoid conflict with other assignments or their own corporate interests.

Commissions and discounts

21.2 The payment of the Consultant pursuant to GCC 42 through 47 shall constitute the Consultant's only payment in connection with this Contract and, subject to GCC 21, the Consultant shall not accept for its own benefit any trade commission, discount or similar payment in connection with activities pursuant to this Contract or in the discharge of its obligations hereunder, and the Consultant shall use its best efforts to ensure that any Sub-consultants, as well as the Experts and agents of either of them, similarly shall not receive any such additional payment.

21.3 Furthermore, if the Consultant, as part of the Services, has the responsibility of advising the Procuring Agency on the procurement of goods, works or services. Any discounts or commissions obtained by the Consultant in the exercise of such procurement responsibility shall be for the account of the Procuring Agency.

Related activities

21.4 The Consultant agrees that, during the term of this Contract and after its termination, the Consultant and any entity affiliated with the Consultant, as well as any Sub-consultants and any entity affiliated with such Sub-consultants, shall be disqualified from providing goods, works or non-consulting services resulting from or

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directly related to the Consultant's Services for the preparation or implementation of the project, unless otherwise indicated in the SCC.

Conflicting activities

21.5 The Consultant shall not engage, and shall cause its Experts as well as its Sub-consultants not to engage, either directly or indirectly, in any business or professional activities that would conflict with the activities assigned to them under this Contract.

Continuing disclosure

21.6 The Consultant has an obligation and shall ensure that its Experts and Sub-consultants shall have an obligation to disclose any situation of actual or potential conflict that impacts their capacity to serve the best interest of their Procuring Agency, or that may reasonably be perceived as having this effect. Failure to disclose said situations may lead to the disqualification of the Consultant or the termination of its Contract.

22 Confidentiality

22.1 Except with the prior written consent of the Procuring Agency, the Consultant and the Experts shall not at any time communicate to any person or entity any confidential information acquired in the course of the Services, nor shall the Consultant and the Experts make public the recommendations formulated in the course of, or as a result of, the Services.

23 Liability of the Consultant

23.1 The Consultant shall be liable for negligent errors, omissions and wilful default as specified in the SCC, subject to applicable professional liability requirements and express exceptions. An evidence-based qualified finding is not a breach merely because a court or authority reaches a different determination.

24 Insurance

24.1 The Consultant (i) shall take out and maintain, and shall cause any Sub-consultants to take out and maintain, at its (or the Sub-consultants', as the case may be) own cost but on terms and conditions approved by the Procuring Agency, insurance against the risks, and for the coverage specified in the SCC, and (ii) at the Procuring Agency's request, shall provide evidence to the Procuring Agency showing that such insurance has been taken out and maintained and that the current premiums therefore have been paid. The Consultant shall ensure that such insurance is in place prior to commencing the Services as stated in Clause GCC 13.

25 Accounting inspection and auditing

25.1 The Consultant shall keep, and shall make all reasonable efforts to cause its Sub-consultants to keep, accurate and systematic accounts and records in respect of the Services in such form and detail as will clearly identify relevant time changes and costs.

25.2 The Consultant shall permit FBR and lawfully authorised oversight bodies to inspect and copy assignment records, working papers and evidence relevant to procurement or performance. Equivalent access obligations shall bind approved sub-consultants, subject to lawful confidentiality safeguards.

25.3 Obstruction of lawful inspection may constitute breach and may be referred for action under the applicable procurement framework.

26 Reporting obligations

26.1 The Consultant shall submit to the Procuring Agency the reports and documents specified in Appendix A, in the form, in the numbers and within the time periods set forth in the said Appendix.

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27 Proprietary rights in reports and records

27.1 Reports, assignment datasets, reconciliation schedules and evidence compiled for FBR shall be delivered to FBR and remain subject to FBR's ownership and use rights. Pre-existing methodologies, proprietary tools and third-party software remain with their owners, with rights needed to use the delivered outputs. Protected professional retention copies may be held under the TOR.

27.2 The Consultant shall disclose third-party licensing limitations before using tools that affect FBR's use of outputs. No unapproved licence shall prevent access to findings, evidence, calculations or reproducible results.

28 Equipment vehicles and materials

28.1 Equipment, vehicles and materials made available to the Consultant by the Procuring Agency, or purchased by the Consultant wholly or partly with funds provided by the Procuring Agency, shall be the property of the Procuring Agency and shall be marked accordingly. Upon termination or expiration of this Contract, the Consultant shall make available to the Procuring Agency an inventory of such equipment, vehicles and materials and shall dispose of such equipment, vehicles and materials in accordance with the Procuring Agency's instructions. While in possession of such equipment, vehicles and materials, the Consultant, unless otherwise instructed by the Procuring Agency in writing, shall insure them at the expense of the Procuring Agency in an amount equal to their full replacement value.

28.2 Any equipment or materials brought by the Consultant or its Experts into the Procuring Agency's country for the use either for the project or personal use shall remain the property of the Consultant or the Experts concerned, as applicable.

29 Code of conduct

29.1 The Procuring Agencies and the Consultant are bound to follow the Code of Ethics to be issued by the Authority.

30 Description of key experts

30.1 The title, agreed job description, minimum qualification and time-input estimates to carry out the Services of each of the Consultant's Key Experts are described in Appendix B.

30.2 The approved deployment shall be sufficient for the lump-sum scope. Changes to the allocation of expert inputs shall not reduce required competence, independence, field coverage or milestone performance. Key expert changes require prior written approval.

30.3 Additional work outside the contracted baseline requires a written variation and competent approval of any price and time effect. No informal instruction creates entitlement to additional payment.

31 Replacement of key experts

31.1 Except as the Procuring Agency may otherwise agree in writing, no changes shall be made in the Key Experts.

31.2 Substitution of a key expert during performance requires a written request justified by circumstances outside the Consultant's reasonable control, including death or medical incapacity. The Consultant shall promptly propose an available replacement of equal or better qualifications and relevant experience, subject to written FBR approval and at no increased baseline fee.

32 Additional key experts

32.1 Additional key experts require prior written FBR approval after review of qualifications, independence and availability. Silence is not approval. The Consultant remains responsible for maintaining adequate resources.

32.2 No additional remuneration is payable for resources required to complete the original lump-sum scope. Any approved additional scope shall be priced under the written variation.

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33 Removal of experts or sub-consultants

33.1 FBR may require removal of personnel for substantiated serious misconduct, impermissible conflict or fraud, with written grounds and appropriate opportunity to respond where practicable. Urgent protective suspension may precede that review.

33.2 In the event that any of Key Experts, Non-Key Experts or Sub-consultants is found by the Procuring Agency to be incompetent or incapable in discharging assigned duties, the Procuring Agency, specifying the grounds therefore, may request the Consultant to provide a replacement.

33.3 Any replacement of the removed Experts or Sub-consultants shall possess better qualifications and experience and shall be acceptable to the Procuring Agency.

34 Replacement costs

34.1 Except as the Procuring Agency may otherwise agree, (i) the Consultant shall bear all additional travel and other costs arising out of or incidental to any removal and/or replacement, and (ii) the remuneration to be paid for any of the Experts provided as a replacement shall not exceed the remuneration which would have been payable to the Experts replaced or removed.

35 Working hours overtime and leave

35.1 Working hours and holidays for Experts are set forth in Appendix B. To account for travel time to/from the Procuring Agency's country, experts carrying out Services inside the Procuring Agency's country shall be deemed to have commenced or finished work in respect of the Services such number of days before their arrival in, or after their departure from, the Procuring Agency's country as is specified in Appendix B.

35.2 The Experts shall not be entitled to be paid for overtime nor to take paid sick leave or vacation leave except as specified in Appendix B, and the Consultant's remuneration shall be deemed to cover these items.

35.3 Any taking of leave by Key Experts shall be subject to the prior approval by the Consultant who shall ensure that absence for leave purposes will not delay the progress and or impact adequate supervision of the Services.

36 Assistance and authorisations

36.1 Assist the Consultant with obtaining work permits and such other documents as shall be necessary to enable the Consultant to perform the Services.

36.2 Facilitate prompt clearance through customs of any property required for the Services and of the personal effects of the Experts and their eligible dependents.

36.3 Issue to officials, agents and representatives of the Government all such instructions and information as may be necessary or appropriate for the prompt and effective implementation of the Services.

36.4 FBR shall facilitate lawful authorisations and professional/site access; no exemption from professional registration, tax or statutory requirements is created by this Contract.

36.5 Assist the Consultant, any Sub-consultants and the Experts of either of them with obtaining the privilege, pursuant to the applicable law in the Procuring Agency's country, of bringing into the Procuring Agency's country reasonable amounts of foreign currency for the purposes of the Services or for the personal use of the Experts and of withdrawing any such amounts as may be earned therein by the Experts in the execution of the Services.

36.6 Provide to the Consultant any such other assistance as may be specified in the SCC.

37 Access to sites

37.1 FBR shall facilitate lawful site access and coordinate licensee cooperation. The Consultant shall comply with site safeguards and remain responsible for damage caused by its negligence or wilful act. Access refusal,

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unsafe conditions and missing records shall be recorded and referred to the Contract Manager; schedule relief shall be documented where the cause is outside the Consultant's control.

38 Changes in tax law

38.1 If, after the date of this Contract, there is any change in the applicable law in the Procuring Agency's country with respect to taxes and duties which increases or decreases the cost incurred by the Consultant in performing the Services, then the remuneration and reimbursable expenses otherwise payable to the Consultant under this Contract shall be increased or decreased accordingly by agreement between the Parties hereto, and corresponding adjustments shall be made to the contract amounts specified in Clause GCC 42.

39 FBR services facilities and property

39.1 The Procuring Agency shall make available to the Consultant and the Experts, for the purposes of the Services and free of any charge, the services, facilities and property described in the Terms of Reference (Appendix A) at the times and in the manner specified in said Appendix A.

39.2 In case that such services, facilities and property shall not be made available to the Consultant as and when specified in Appendix A, the Parties shall agree on (i) any time extension that it may be appropriate to grant to the Consultant for the performance of the Services, (ii) the manner in which the Consultant shall procure any such services, facilities and property from other sources, and (iii) the additional payments, if any, to be made to the Consultant as a result thereof pursuant to Clause GCC 16.

40 Counterpart personnel

40.1 The Procuring Agency shall make available to the Consultant free of charge such professional and support counterpart personnel, to be nominated by the Procuring Agency with the Consultant's advice, if specified in Appendix A.

40.2 If counterpart personnel are not provided by the Procuring Agency to the Consultant as and when specified in Appendix A, the Procuring Agency and the Consultant shall agree on (i) how the affected part of the Services shall be carried out, and (ii) the additional payments, if any, to be made by the Procuring Agency to the Consultant as a result thereof pursuant to Clause GCC 16.

40.3 Professional and support counterpart personnel, excluding Procuring Agency's liaison personnel, shall work under the exclusive direction of the Consultant. If any member of the counterpart personnel fails to perform adequately any work assigned to such member by the Consultant that is consistent with the position occupied by such member, the Consultant may request the replacement of such member, and the Procuring Agency shall not unreasonably refuse to act upon such request.

41 Payment obligation

41.1 FBR shall make payments for the Services in the manner provided in GCC 42 to 47 and the SCC.

42 Contract amount

42.1 The accepted tax-inclusive lump-sum price for the awarded lot is stated in the Contract and SCC. The financial breakdown is explanatory and shall reconcile to that total.

42.2 Payments shall not exceed the agreed PKR contract amount except under an authorised written variation and applicable law.

42.3 For any payments in excess of the contract amounts specified in GCC 42, an amendment to the Contract shall be signed by the Parties referring to the provision of this Contract that evokes such amendment.

43 Remuneration and expenses

43.1 Payments are deliverable-based against the fixed lump sum and accepted milestones in the SCC. The Consultant is not paid by actual expert time or reimbursed actual expenditure for the baseline scope.

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43.2 FP-2 to FP-4 form the agreed price breakdown and allocation. Payment of a milestone does not entitle the Consultant to exceed the total contract price.

43.3 Unless the SCC provides for the price adjustment of the remuneration rates, said remuneration shall be fixed for the duration of the Contract.

43.4 The remuneration rates shall cover: (i) such salaries and allowances as the Consultant shall have agreed to pay to the Experts as well as factors for social charges and overheads (bonuses or other means of profit-sharing shall not be allowed as an element of overheads), (ii) the cost of backstopping by home office staff not included in the Experts' list in Appendix B, (iii) the Consultant's profit, and (iv) any other items as specified in the SCC.

43.5 No provisional expert rates or unapproved additional costs shall increase the lump sum.

44 Taxes and duties

44.1 The Consultant, Sub-consultants and Experts are responsible for meeting any and all tax liabilities arising out of the Contract unless it is stated otherwise in the SCC.

44.2 Identifiable indirect taxes are included in the contract price unless the SCC expressly implements an applicable legal change. No duplicate reimbursement is payable.

45 Currency of payment

45.1 Any payment under this Contract shall be made in the currency(ies) specified in the SCC.

46 Billing and payment

46.1 No mobilisation advance or advance payment is payable. No advance payment guarantee is required.

46.2 Invoices shall identify the accepted milestone, contract and lot, gross amount, taxes, deductions, prior payments and bank account. Attach written acceptance and the required supporting deliverable inventory.

46.3 FBR shall pay a complete, undisputed invoice within thirty days after acceptance of the relevant deliverable and receipt of the invoice, subject to statutory deductions. FBR shall promptly identify any disputed or unsupported portion and pay the undisputed portion.

46.4 Final payment follows written acceptance of D6 and D7 and the required data/evidence handover. FBR shall review within fourteen days and the Consultant shall address consolidated comments within seven days. Silence does not constitute acceptance. Acceptance shall not be unreasonably withheld for matters outside the contracted scope.

46.5 All payments under this Contract shall be made to the accounts of the Consultant specified in the SCC.

46.6 Payment of an interim milestone does not constitute final acceptance or relieve the Consultant of its surviving obligations, correction of attributable defects or completion of remaining Services.

47 Delayed payments

47.1 The SCC specifies the treatment of delayed payment. The Consultant's notice, suspension, termination and dispute remedies remain available under the Contract.

48 Good faith

48.1 The Parties undertake to act in good faith with respect to each other's rights under this Contract and to adopt all reasonable measures to ensure the realization of the objectives of this Contract.

49 Amicable settlement

49.1 The parties shall first seek amicable settlement through their authorised representatives within thirty days after written notice of a dispute. FBR's representative shall be Member (Customs-Operations) or a nominee not personally responsible for the disputed decision.

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49.2 If amicable settlement fails, the parties may attempt mediation by agreement; unresolved disputes shall proceed under GCC 50 and the SCC.

50 Arbitration

50.1 Unresolved contractual disputes shall be referred to a sole arbitrator appointed by mutual consent under the Arbitration Act, 1940. If appointment is not agreed, either party may seek appointment through the competent court under applicable law. Seat and venue shall be Islamabad; proceedings shall be in English.

50.2 Arbitration may proceed during or after performance. Undisputed contractual obligations shall continue unless lawfully suspended. Costs shall be allocated by the arbitrator. Procurement grievances before contract effectiveness remain subject to the procurement grievance mechanism.

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA) EPADS

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10 Special conditions of contract

The following provisions supplement and expressly amend the corresponding GCC. The signed Agreement prevails, followed by these SCC, GCC, TOR and issued addenda, accepted technical proposal, agreed financial schedules and other appendices, in that order. Negotiation minutes clarify but shall not change competed scope, price or selection requirements.

Agency and law

Reference: GCC 1 3 and 4

Procuring Agency: Federal Board of Revenue, Customs Wing, Government of Pakistan. Applicable law: Islamic Republic of Pakistan. Language: English. Day means calendar day unless stated otherwise.

Notices and representatives

Reference: GCC 6 and 9

Mr…… Customs Wing, Federal Board of Revenue

Consultant: as entered in the Agreement. Notices by hand/courier are effective on acknowledged delivery; email on acknowledged receipt, with follow-up where acknowledgement is absent.

Location and JV

Reference: GCC 7 and 8

Awarded lot number and baseline sites: as in the Agreement and Annex A. No international transfer of protected data without lawful approval. JV lead and members: as in the signed Agreement; members jointly and severally liable.

Effectiveness commencement and duration

Reference: GCC 11 to 14

Effective on signature by both parties, subject to submission of the required performance security. FBR shall issue notice to commence within fifteen days. Main assignment D1-D6: ninety days from commencement; D7 within seven days after D6. Review: fourteen days; correction: seven days. Follow-up support: twelve months from final acceptance; retained confidentiality and ten-year working-paper obligations survive. If no commencement notice is issued within thirty days of signing, parties shall review the cause and agree a lawful remedy without automatic deemed field mobilisation.

Scope changes

Reference: GCC 16

Baseline is the final Annex A and TOR. Any addition, deletion, transfer or other scope change requires a written variation and competent approval of independence, fee, resources and time. No automatic ten-percent count allowance or warehouse-average fee applies. Material expansion requires the applicable procurement process.

Delay suspension and termination

Reference: GCC 17 to 19

Document FBR access/data delay and events beyond reasonable control; grant justified time relief in writing. Consultant-attributable delay: liquidated damages of 0.5 percent of contract value per week or part, maximum ten percent; the same delay shall not be counted repeatedly across milestones. Delay beyond four weeks may trigger default action after the contractual notice/cure process. Convenience termination: thirty days. Default notice/cure: fourteen days, except the expressly identified serious immediate-termination events. Termination payments follow GCC 19.

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Standards independence confidentiality

Reference: GCC 20 to 22

TOR clauses 5 and 9 apply. The CA firm remains responsible for independent professional judgment and accurate evidence-based reporting. No gifts or hospitality from audited entities. No engagement creating a conflict during the assignment or the twelve-month restricted follow-up period. Retention copies permitted only under TOR 7.4.

Professional liability

Reference: GCC 23

For ordinary negligent errors or omissions, aggregate contractual liability is limited to the professional remuneration component stated in FP-2, excluding reimbursable expenses and identifiable indirect taxes, subject to mandatory applicable law and the Consultancy Regulations. No contractual limitation protects fraud, wilful misconduct or liability that cannot lawfully be limited. Claims must establish the relevant breach, causation and loss; estimated recoveries are not guaranteed results. No other indemnity creates an inconsistent uncapped ordinary-negligence obligation.

Insurance

Reference: GCC 24

Professional indemnity insurance not less than total contract value; employers/workmen compensation and personal accident cover for deployed personnel; relevant third-party/site cover where appropriate. Evidence before field mobilisation and renewals on request. Cover and claims-notification arrangements shall address the follow-up period. Costs are included in the lump sum.

Records outputs and ownership

Reference: GCC 25 to 27

FBR has access to assignment working papers and evidence; retain for at least ten years and longer where a legal hold applies. Return original records and hand over required outputs against inventory. Pre-existing proprietary tools remain the Consultant's property; FBR receives the rights needed to use the outputs. The Consultant shall not publish or cite the assignment without written permission.

Equipment and conduct

Reference: GCC 28 and 29

Consultant-owned measurement/IT equipment remains its property. Equipment specifically purchased for FBR under an approved arrangement is FBR property. Site safety, ICAP ethics, approved data-security conditions and lawful conduct requirements apply.

Experts

Reference: GCC 30 to 35

The accepted TP-5/TP-6/TP-10 team forms Appendix B. Audit Manager full-time per awarded lot. Distinct key teams for concurrent lots. No substitution or additional key expert without written approval; equal or better qualifications and no baseline fee increase. No overtime or leave payment is added to the lump sum.

FBR inputs

Reference: GCC 36 to 40

Provide lawful authorisations, focal officers, coordinated access, available legal instruments and source records, and PRAL/PSW data facilitation. Data requisitions shall ordinarily be met within three working days, with exceptions recorded. Refusal, unsafe access or incomplete data shall be escalated. No deemed delegation of enforcement powers or blanket indemnity for Consultant negligence.

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Fixed price and payments

Reference: GCC 41 to 46

Lump-sum tax-inclusive contract in PKR. No monthly time-based billing, actual-expense reimbursement or mobilisation advance. Milestones: accepted D1 ten percent; D4 twenty percent; D5 forty percent; D6 plus D7 thirty percent. Pay complete undisputed invoices within sixty days after relevant acceptance and receipt. Apply statutory deductions. No routine remuneration escalation; an applicable tax-law change is considered under GCC 38 through a written agreement without duplicate tax payment.

Acceptance

Reference: GCC 46

Use Annex C. FBR shall provide one consolidated set of comments within fourteen days; Consultant revises within seven. Silence is not acceptance. The Contract Manager shall escalate delayed review and document time relief; unsupported new-scope requests shall not delay acceptance of otherwise conforming outputs. Partial payments do not waive latent defects or surviving obligations.

Delayed payment

Reference: GCC 47

No separate contractual interest rate is stipulated. This does not exclude any non-waivable statutory entitlement, agreed dispute remedy or the Consultant's express notice and termination rights.

Disputes

Reference: GCC 49 and 50

Amicable consultation thirty days; optional agreed mediation; then sole arbitrator by mutual agreement under Arbitration Act, 1940, failing agreement appointment through the competent court. Seat/venue Islamabad; English proceedings. Courts of competent jurisdiction at Islamabad shall have contractual jurisdiction subject to mandatory law.

Performance security

Reference: ITB 23 and Agreement

Ten percent of tax-inclusive contract value, scheduled-bank guarantee, within fourteen days of award, maintained until sixty days after final acceptance. The Consultant shall extend before expiry when acceptance is delayed. FBR shall release promptly after secured obligations and the specified period are complete. Any demand shall identify contractual default; no duplicate recovery for the same loss.

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11 Bid security and bid securing declaration

11.1 Lot security schedule

Lot	Fixed bid security PKR	Beneficiary
1	Rs. 500,000	Federal Board of Revenue
2	Rs. 500,000	
3	Rs. 500,000	
4	Rs. 500,000	
5	Rs. 500,000	
6	Rs. 500,000	

The PDS requires monetary bid security.

11.2 Bid security bank guarantee

Bank guarantee number: _____

Issue date: _____

Expiry date: _____

Bidder or JV including all members: _____

Lot number: _____

Guaranteed amount in words and figures: _____

To: Federal Board of Revenue (HQ), Islamabad

We understand that the Bidder has submitted a proposal under RFP 4(4)-S(Admn)/2026 for the lot identified above. At the Bidder's request, we, the undersigned scheduled bank, irrevocably undertake to pay you any sum not exceeding the Guaranteed Amount upon receipt of your first written demand stating that the Bidder has withdrawn its proposal during validity, refused an arithmetic correction made under the bidding conditions, or, after notification of acceptance during validity, failed to sign the required contract or furnish the required performance security.

Your demand shall identify the breach and be received by us at the address below on or before the expiry date. Our liability shall not exceed the Guaranteed Amount. The guarantee shall remain valid for at least twenty-eight days beyond proposal validity, including any agreed extension. Release or expiry shall not affect a demand duly received before expiry.

Bank name and address for demands: _____

Authorised bank signatures: _____

Seal: _____

11.3 Bid securing declaration (Not Applicable)

Date: _____

RFP reference and lot: _____

Bidder or JV: _____

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We understand that a Bid Securing Declaration applies only where the issued PDS expressly permits it instead of monetary security. We accept that breach of our proposal obligations, including withdrawal during validity or failure after acceptance to sign or furnish required performance security, may result in proceedings and sanctions under the applicable procurement framework. Any action shall follow the prescribed notice and review process. This declaration ceases on discharge under the bidding conditions, or twenty-eight days after expiry of our proposal where we are unsuccessful, subject to any timely initiated applicable proceedings.

Authorised signature: _____

Name and designation: _____

Firm or JV: _____

Date and seal: _____

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12 Form of contract

Agreement

This Agreement is made on _____ between the President of the Islamic Republic of Pakistan acting through the Federal Board of Revenue, Customs Wing, represented by its duly authorised officer (the Procuring Agency), and _____, a chartered accountancy firm / Joint Venture comprising _____ and _____ (the Consultant). Each JV member is jointly and severally liable; the authorised lead member is _____.

FBR has requested the Services described in this Agreement. The Consultant represents that it has the professional authorisation, independence, personnel, competence and resources to perform them and agrees to do so under the Contract.

Contract particular	Agreed entry
RFP reference	4(4)-S(Admn)/2026
Contract number and date	_____
Awarded lot and category	_____
Accepted lump-sum price including taxes	PKR _____; in words _____
Professional remuneration component	PKR _____ as reconciled to FP-2
Commencement date	Date in written notice, issued within fifteen days of signing
Consultant authorised representative	_____
FBR Contract Manager and acceptance authority	_____
Payment bank and account	_____

The Contract comprises: (1) this signed Agreement; (2) SCC; (3) GCC; (4) Appendix A, being the TOR, issued addenda and final lot/warehouse schedule; (5) Appendix B, accepted key experts and deployment; (6) Appendix C, agreed financial schedules and milestone allocation; (7) Appendix D, FBR inputs and reporting/evidence protocols; and (8) Appendix E, executed Integrity Pact and performance guarantee. This is also the order of precedence, subject to mandatory law. Negotiation records shall not alter competed scope or cost.

The Consultant shall perform the Services and furnish the outputs in accordance with the Contract. FBR shall make the milestone payments and provide the agreed lawful access and inputs. No mobilisation advance is payable. Neither party may amend the Contract except through an authorised written variation under its terms and applicable procurement requirements.

For FBR authorised officer name and designation: _____

Signature and date: _____

Witness name signature and CNIC: _____

For Consultant authorised representative: _____

Signature and date: _____

Witness name signature and CNIC: _____

JV member signatures or attached authority: _____

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13 Integrity pact

Declaration of fees commissions and brokerage payable in relation to the procurement

Contract number and date: _____

Lot number: _____

Contract value: _____

Consultant name: _____

M/s [Name of Consultant], Chartered Accountants, hereby declares that it has not obtained or induced the procurement of any contract, right, interest, privilege or other obligation or benefit from the Government of Pakistan (GoP) or any administrative subdivision or agency thereof or any other entity owned or controlled by GoP through any corrupt business practice.

Without limiting the generality of the foregoing, M/s [Name of Consultant] represents and warrants that it has fully declared the brokerage, commission, fees etc. paid or payable to anyone and not given or agreed to give and shall not give or agree to give to anyone within or outside Pakistan either directly or indirectly through any natural or juridical person, including its affiliate, agent, associate, broker, consultant, director, promoter, shareholder, sponsor or subsidiary, any commission, gratification, bribe, finder's fee or kickback, whether described as consultation fee or otherwise, with the object of obtaining or inducing the procurement of a contract, right, interest, privilege or other obligation or benefit in whatsoever form from GoP, except that which has been expressly declared pursuant hereto.

M/s [Name of Consultant] certifies that it has made and will make full disclosure of all agreements and arrangements with all persons in respect of or related to the transaction with GoP and has not taken any action or will not take any action to circumvent the above declaration, representation or warranty.

M/s [Name of Consultant] accepts full responsibility and strict liability for making any false declaration, not making full disclosure, misrepresenting facts or taking any action likely to defeat the purpose of this declaration, representation and warranty. It agrees that any contract, right, interest, privilege or other obligation or benefit obtained or procured as aforesaid shall, without prejudice to any other rights and remedies available to GoP under any law, contract or other instrument, be voidable at the option of GoP.

Notwithstanding any rights and remedies exercised by GoP in this regard, M/s [Name of Consultant] agrees to indemnify GoP for any loss or damage incurred by it on account of its corrupt business practices and further pay compensation to GoP in an amount equivalent to ten times the sum of any commission, gratification, bribe, finder's fee or kickback given by M/s [Name of Consultant] as aforesaid for the purpose of obtaining or inducing the procurement of any contract, right, interest, privilege or other obligation or benefit in whatsoever form from GoP.

Disclosed commissions, fees or brokerage (state none where applicable):

_____

For Procuring Agency name designation signature and date: _____

For Consultant name designation signature seal and date: _____

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14 Performance guarantee form

Guarantee number and date: _____

Contract number: _____

Lot number: _____

Consultant: _____

Guarantee amount in words and figures: _____

Expiry date: _____

To: Federal Board of Revenue (HQ), Islamabad

WHEREAS the Consultant has undertaken to provide the third-party comprehensive audit Services for the lot under the Contract identified above, and the Contract requires a guarantee equal to ten percent of the contract value as security for performance; and WHEREAS we, the undersigned scheduled bank, have agreed to issue this guarantee:

We irrevocably undertake to pay FBR any sum or sums not exceeding the Guarantee Amount upon first written demand stating that the Consultant is in default of its obligations under the Contract, without requiring proof of the underlying loss or prior proceedings against the Consultant. The demand must identify the Contract and declared default and be received at the address below before expiry. The bank's aggregate liability shall not exceed the Guarantee Amount.

This guarantee shall remain valid until sixty days after final acceptance, represented by the stated expiry date as extended where necessary. The Consultant shall procure extension before expiry if final acceptance has not occurred. An agreed change or extension of the underlying Contract shall not discharge this guarantee, but shall not increase the bank's liability beyond the stated amount without written amendment. A demand received before expiry remains enforceable in accordance with its terms.

Bank name: _____

Address for demands: _____

Authorised signatures and seal: _____

Date: _____

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15 Annexures

Annex A Warehouse wise audit universe

FBR shall complete the baseline schedule before issue and provide the same information to the successful firm (s) at the time Contract Signing.

Annex B Applicable criteria and legal register

Apply the Customs Act, 1969, Customs Rules, 2001 and transaction-specific applicable amendments, SROs, licence terms, public notices, standing orders and Customs General Orders. Use the historical provisions effective for the relevant transaction; present-day rates do not automatically apply to historical events. The register shall distinguish mandatory criteria from advisory recommendations.

Instrument or requirement	Period and applicability	Authority or reference
Customs bonded-warehousing provisions	As applicable to each site and transaction	Customs Act and Customs Rules
Duties taxes valuation and exemptions	Transaction-specific legal date	Applicable Rules, Regulation, Framework etc
POL allowable loss and measurement basis	Product/site/time-specific where legally applicable	Applicable Rules, Regulation , Framework etc
Licence and guarantee conditions	Relevant licence and instrument dates	Warehouse records and issuing authority
Data authorisation and security	Access and retention throughout assignment	FBR/PRAL authorisation and approved protocol

Annex C Acceptance and report checklist

Output	Acceptance criteria
D1	Complete lot baseline; methods and legal criteria; sampling; teams; dependencies; safety/data plans; programme and templates.
D4	Required site and risk coverage; reconciled interim findings; quantified exposure; limitations and access issues.
D5	Draft for every site; source-linked findings and computations; responses requested; reconciliation schedules.
D6	Final report for every site; consolidated totals without duplication; response and rejoinder matrix; evidence index; limitations; recommendations and AEO roadmap; editable and signed outputs.
D7	Presentation delivered and questions/clarifications recorded; complete handover inventory and final output register.

Acceptance record: Contract/lot _____; deliverable/version _____; received _____; reviewed by _____; accepted or comments issued _____; outstanding items and due date _____; authorised signature _____. A limitation properly investigated and transparently reported is assessed against the agreed procedures, not an assumed guarantee that all records exist or all revenue is recoverable.

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Annex D Evidence and revenue register

Record	Minimum fields
Finding	Unique ID; lot/site/GD/product; period; criterion; facts; source references; cause where evidenced; risk/severity.
Revenue	Principal by levy; basis/date/rate; surcharge separately; potential penalty separately; existing demand/payment/stay; duplicate link; net non-duplicated exposure.
Evidence	Identifier; source/custodian; acquisition date/time; original/copy; hash or secure reference where relevant; chain of custody; storage/access log.
Response	Date communicated; recipient; response/deadline; non-response record; rejoinder; final status and action authority.
Physical verification	Site/tank/item; timestamp; method/instruments; calibration; units; quantities; movement cut-off; signatories/refusal; limitations and alternative procedures.

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16 Procurement forms

Complete and sign the following technical forms for each lot. Add rows or attachments as necessary. The Financial Proposal comprises the separate FP forms in section 8. Historical contract values and firm financial capacity required below may appear in the Technical Proposal; the proposed assignment fee and rates shall not.

TP 1 Technical proposal submission

Date: _____

Lot number and title: _____

To: Secretary (Administration), Customs Wing, Federal Board of Revenue, Room 506, Fifth Floor, FBR House, Constitution Avenue, G-5, Islamabad

We offer the Services under RFP 4(4)-S(Admn)/2026 in accordance with the TOR and our Technical Proposal. Our separate Financial Proposal is uploaded in the financial envelope. We confirm that the information supplied is true, we meet the disclosed eligibility criteria, our signatory is authorised, our proposed experts have consented and are available, and our relationships and conflicts are disclosed in TP-7. We participate in only one proposal for this lot. Our proposal is valid for 180 days from closing and any accepted extension. If selected, we shall commence under FBR's notice within the specified mobilisation period and deliver D1-D6 within ninety days from commencement, with D7, acceptance and surviving support as stipulated. We acknowledge LCBS and the overall and category technical pass requirements.

Addenda received: _____

Authorised signature: _____

Name and designation: _____

Firm or JV: _____

Date and seal: _____

TP 2 Firm profile

Firm legal name and constitution: _____

ICAP firm registration and establishment date: _____

Practising authorisation of signing professionals: _____

QCR status and validity: _____

NTN and applicable sales-tax registrations: _____

Registered office and branches: _____

Full-time partners and FCA partners: _____

Professional staff by grade: _____

Network affiliation and common-control entities: _____

JV members and lead: _____

Authorised contact: _____

TP 3 Relevant completed experience

Use one record per engagement and identify the evaluation category claimed. Attach completion/acceptance evidence and a verifiable client reference. Identify any confidentiality restriction and provide an acceptable verification route.

Field	Bidder entry

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Field	Bidder entry
Assignment title and client	
Client type and sector	
Scope and specialist procedures relevant to this lot	
Start completion and acceptance dates	
Total contract value and bidder performed share	
Role as sole firm JV or sub-consultant	
Evidence and reference contact	
Categories claimed and reason	

TP 4 Approach methodology and work plan

Maximum thirty pages excluding permitted supporting schedules and forms. Address: understanding and risk; legal criteria; three-year stock bridge and opening balances; physical verification and POL measurement where applicable; data completeness/analytics; revenue tests and high-risk/residual sampling; evidence and quantification; management response; independence; quality review; site safety/data security; field staffing and ninety-day programme; FBR inputs and dependencies. Include the lot-specific site coverage plan and programme. Comments on TOR shall not introduce a material qualification or price condition.

TP 5 Team composition and task assignment

Role	Name and firm	Tasks and lot	Person days
Engagement Partner			
Audit Manager and Team Leader			
Customs or Indirect-Tax Specialist			
Forensic or Data Analytics Specialist			
POL Measurement Specialist or Inventory and Logistics Specialist			
Engagement Quality Reviewer			
Field teams			

Attach signed commitments for external experts and sub-consultants, equipment availability for POL work and proposed locations/deployment. Identify full-time and intermittent inputs and separate teams for each permitted two-lot award combination.

TP 6 Curriculum vitae and availability

Proposed role and lot: _____

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Name nationality and contact: _____

Professional qualifications and membership: _____

Employer or professional engagement status: _____

Post-qualification and relevant experience: _____

Comparable assignments including role client dates and outputs: _____

Languages and relevant technical skills: _____

Availability and other concurrent commitments: _____

I certify that this CV accurately describes my qualifications and experience, that I have consented to this nomination, and that I am available for the proposed inputs and permitted award combination. Expert signature/date _____. Firm authorised signature/date _____.

TP 7 Independence and related party disclosure

Identify the firm, JV members, affiliates, network entities and proposed sub-consultants. Disclose services and interests relating to the named lot universe during FY 2023-24 to FY 2025-26 and subsequent/continuing relationships up to submission. State none explicitly if applicable. Proposed mitigation is subject to FBR determination and does not override a disqualifying conflict.

Entity	Service or interest	Period	Affected auditor and response

We shall immediately disclose any new conflict and shall not accept a conflicting engagement or interest during performance or the twelve months after final acceptance. We shall comply with ICAP ethics and prohibit gifts or hospitality from audited entities. Authorised signature/date _____.

TP 8 Eligibility sanctions and material proceedings declaration

On applicable stamp paper, duly attested where required.

I, _____, CNIC _____, authorised on behalf of _____, declare that the firm/JV and its relevant members are legally and professionally eligible for this assignment and subject to no operative restriction disqualifying participation or performance. Current or relevant past procurement sanctions, professional disciplinary findings, pending material proceedings, fraud/corruption convictions and litigation affecting independence or performance are disclosed below, including status and orders. No allegation is represented as a conviction. We authorise verification and acknowledge consequences of material misrepresentation under the applicable framework.

Disclosures or none: _____

Supporting orders and status: _____

Deponent signature date and attestation: _____

TP 9 Financial capacity

Particular	FY 2023-24	FY 2024-25	FY 2025-26
Gross fee income PKR			

e-Pak Acquisition and Disposal System (EPADS) generated document | © 2026

Particular	FY 2023-24	FY 2024-25	FY 2025-26
Net assets or partner capital PKR			
Professional indemnity cover PKR			

Attach audited financial statements and bank certificate confirming account conduct. Reconcile average gross fee income to the supporting statements and identify each JV member separately. Proposed assignment prices shall not be disclosed here.

TP 10 Lot preference and concurrent capacity

Lot bid	Preference rank	Team identifier	Permitted simultaneous combination
1			
2			
3			
4			
5			
6			

Rank all lots bid in a unique preference order. List every proposed two-lot combination and attach distinct expert names, days, field resources and other workload. No expert shall be double committed to simultaneous incompatible duties. The preference order is binding for ITB 29 allocation and may not change after closing. If not provided, ascending lot number applies. Authorised signature/date _____.

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TP 11 JV specialist and quality commitments

JV members and lead member authority: _____

Joint and several liability undertaking: _____

Specialist sub-consultant scope and signed commitment: _____

Measurement equipment and calibration access: _____

Independent quality reviewer and reporting line: _____

Data security and site safety responsibilities: _____

Current workload and available field teams: _____

Attach the executed JV agreement or a binding undertaking signed by all members committing to execute the agreement before contract signature. Each member's eligibility evidence shall be provided. Specialist support does not transfer the firm's professional responsibility. Authorised signatures/date _____.

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Procurement forms

Complete and sign the following technical forms for each lot. Add rows or attachments as necessary. The Financial Proposal comprises the separate FP forms in section 8. Historical contract values and firm financial capacity required below may appear in the Technical Proposal; the proposed assignment fee and rates shall not.

TP 1 Technical proposal submission

Date: _____

Lot number and title: _____

To: Secretary (Administration), Customs Wing, Federal Board of Revenue, Room 506, Fifth Floor, FBR House, Constitution Avenue, G-5, Islamabad

We offer the Services under RFP 4(4)-S(Admn)/2026 in accordance with the TOR and our Technical Proposal. Our separate Financial Proposal is uploaded in the financial envelope. We confirm that the information supplied is true, we meet the disclosed eligibility criteria, our signatory is authorised, our proposed experts have consented and are available, and our relationships and conflicts are disclosed in TP-7. We participate in only one proposal for this lot. Our proposal is valid for 180 days from closing and any accepted extension. If selected, we shall commence under FBR's notice within the specified mobilisation period and deliver D1-D6 within ninety days from commencement, with D7, acceptance and surviving support as stipulated. We acknowledge LCBS and the overall and category technical pass requirements.

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Authorised signature: _____

Name and designation: _____

Firm or JV: _____

Date and seal: _____

TP 2 Firm profile

Firm legal name and constitution: _____

ICAP firm registration and establishment date: _____

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NTN and applicable sales-tax registrations: _____

Registered office and branches: _____

Full-time partners and FCA partners: _____

Professional staff by grade: _____

Network affiliation and common-control entities: _____

JV members and lead: _____

Authorised contact: _____

TP 3 Relevant completed experience

Use one record per engagement and identify the evaluation category claimed. Attach completion/acceptance evidence and a verifiable client reference. Identify any confidentiality restriction and provide an acceptable verification route.

Field	Bidder entry
Assignment title and client	
Client type and sector	
Scope and specialist procedures relevant to this lot	
Start completion and acceptance dates	
Total contract value and bidder performed share	
Role as sole firm JV or sub-consultant	
Evidence and reference contact	
Categories claimed and reason	

TP 4 Approach methodology and work plan

Maximum thirty pages excluding permitted supporting schedules and forms. Address: understanding and risk; legal criteria; three-year stock bridge and opening balances; physical verification and POL measurement where applicable; data completeness/analytics; revenue tests and high-risk/residual sampling; evidence and quantification; management response; independence; quality review; site safety/data security; field staffing and ninety-day programme; FBR inputs and dependencies. Include the lot-specific site coverage plan and programme. Comments on TOR shall not introduce a material qualification or price condition.

TP 5 Team composition and task assignment

Role	Name and firm	Tasks and lot	Person days
Engagement Partner			
Audit Manager and Team Leader			
Customs or Indirect-Tax Specialist			
Forensic or Data Analytics Specialist			
POL Measurement Specialist or Inventory and Logistics Specialist			
Engagement Quality Reviewer			
Field teams			

Attach signed commitments for external experts and sub-consultants, equipment availability for POL work and proposed locations/deployment. Identify full-time and intermittent inputs and separate teams for each permitted two-lot award combination.

TP 6 Curriculum vitae and availability

Proposed role and lot: _____

Name nationality and contact: _____

Professional qualifications and membership: _____

Employer or professional engagement status: _____

Post-qualification and relevant experience: _____

Comparable assignments including role client dates and outputs: _____

Languages and relevant technical skills: _____

Availability and other concurrent commitments: _____

I certify that this CV accurately describes my qualifications and experience, that I have consented to this nomination, and that I am available for the proposed inputs and permitted award combination. Expert signature/date _____. Firm authorised signature/date _____.

TP 7 Independence and related party disclosure

Identify the firm, JV members, affiliates, network entities and proposed sub-consultants. Disclose services and interests relating to the named lot universe during FY 2023-24 to FY 2025-26 and subsequent/continuing relationships up to submission. State none explicitly if applicable. Proposed mitigation is subject to FBR determination and does not override a disqualifying conflict.

Entity	Service or interest	Period	Affected auditor and response

We shall immediately disclose any new conflict and shall not accept a conflicting engagement or interest during performance or the twelve months after final acceptance. We shall comply with ICAP ethics and prohibit gifts or hospitality from audited entities. Authorised signature/date _____.

TP 8 Eligibility sanctions and material proceedings declaration

On applicable stamp paper, duly attested where required.

I, _____, CNIC _____, authorised on behalf of _____, declare that the firm/JV and its relevant members are legally and professionally eligible for this assignment and subject to no operative restriction disqualifying participation or performance. Current or relevant past procurement sanctions, professional disciplinary findings, pending material proceedings, fraud/corruption convictions and litigation affecting independence or performance are disclosed below, including status and orders. No allegation is represented as a conviction. We authorise verification and acknowledge consequences of material misrepresentation under the applicable framework.

Disclosures or none: _____

Supporting orders and status: _____

Deponent signature date and attestation: _____

TP 9 Financial capacity

Particular	FY 2023-24	FY 2024-25	FY 2025-26
Gross fee income PKR			
Net assets or partner capital PKR			
Professional indemnity cover PKR			

Attach audited financial statements and bank certificate confirming account conduct. Reconcile average gross fee income to the supporting statements and identify each JV member separately. Proposed assignment prices shall not be disclosed here.

TP 10 Lot preference and concurrent capacity

Lot bid	Preference rank	Team identifier	Permitted simultaneous combination
1			
2			
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4			
5			
6			

Rank all lots bid in a unique preference order. List every proposed two-lot combination and attach distinct expert names, days, field resources and other workload. No expert shall be double committed to simultaneous incompatible duties. The preference order is binding for ITB 29 allocation and may not change after closing. If not provided, ascending lot number applies. Authorised signature/date _____.

Price schedules

Complete separately for each lot and upload only in the financial envelope. Quotes shall cover the complete baseline scope. Do not place assignment prices or remuneration rates in the technical envelope. The contract is lump sum; schedules support evaluation and cost transparency and do not establish reimbursement of actual expenditure.

FP 1 Financial proposal submission

Date: _____

Lot number and title: _____

To: Secretary (Administration), Customs Wing, Federal Board of Revenue, Room 506, Fifth Floor, FBR House, Constitution Avenue, G-5, Islamabad

We offer to provide the Services under RFP 4(4)-S(Admn)/2026 and our Technical Proposal for a fixed total lump-sum price of PKR _____ (in words _____), inclusive of all remuneration, expenses, insurance, specialist support and applicable taxes. Our offer remains binding for 180 days from the submission deadline and any accepted extension. We have not made this price conditional on award of another lot. We understand that technical scores are qualifying scores only under LCBS.

Authorised signature: _____

Name and designation: _____

Firm or JV: _____

Date and seal: _____

FP 2 Lot price breakdown

Item	Component	Amount PKR
A	Professional remuneration including overhead and profit	
B	Travel lodging local transport and communication	
C	Measurement equipment analytics specialist support and insurance	
D	Reporting printing and other required expenses	
E	Subtotal A to D	
F	Applicable sales tax on services; state jurisdiction rate and basis	
G	Other separately applicable levies; identify without duplication	
H	TOTAL LUMP SUM E plus F plus G	

Income-tax withholding shall not be added as a separate price item where already embedded in remuneration. State any valid tax exemption and attach evidence in the financial envelope. Where more than one tax jurisdiction applies, provide a supporting allocation and basis.

FP 3 Remuneration and expenses

Position or expense	Person days or quantity	Rate PKR	Total PKR
Engagement Partner			
Audit Manager and Team Leader			
Customs or Indirect-Tax Specialist			
Forensic or Data Analytics Specialist			
POL Measurement Specialist or Inventory and Logistics Specialist			
Engagement Quality Reviewer			
Field auditors and support			
Travel and lodging			
Equipment and measurement support			
Insurance and reporting			

Attach additional rows as needed. Totals must reconcile with FP-2. Estimated person-days do not relieve the firm of completing the lump-sum scope. No escalation applies to the baseline price.

FP 4 Deliverable allocation

Milestone	Share	Amount PKR
Accepted D1 inception report	10%	
Accepted D4 interim report	20%	
Accepted D5 warehouse draft reports	40%	
Accepted D6 final reports and D7 presentation	30%	
Total	100%	

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA) EPADS

GOVERNMENT OF PAKISTAN

REVENUE DIVISION

FEDERAL BOARD OF REVENUE

CUSTOMS WING

Request for Proposals – RFP

Hiring of Chartered Accountancy Firms for Third Party Comprehensive Audit of Customs Bonded Warehouses

POL Public and Private Bonded Warehouses

National competition | Single Stage Two Envelope

Least Cost Based Selection

RFP reference	4(4)-S(Admn)/2026
Issue date	29 October 2026
Financial year	2026-27
Audit period	1 July 2023 to 30 June 2026
Number of lots	Six; separate technical and financial proposal for each lot
Submission deadline	16 November 2026 at 11:00 a.m. Pakistan Standard Time
Technical opening	16 November 2026 at 11:30 a.m. Pakistan Standard Time
Pre-proposal meeting	3rd November 2026 at 11:30 a.m.; Room 358, Third Floor, FBR House, Islamabad
Submission channel	EPADS v2.0; original bid security delivered separately as specified
Issued by	Federal Board of Revenue
Contact	051-9203679 | secretary.admin@fbr.gov.pk | www.fbr.gov.pk

Contents

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The Proposal Data Sheet contains assignment-specific provisions. The Special Conditions of Contract supplement and, where expressly stated, amend the General Conditions of Contract. Agency completion fields are shown in square brackets. Bidder and contract-execution fields shall be completed by the relevant party at the stage specified.

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
CUSTOMS WING
REQUEST FOR PROPOSALS – RFP – 4(4)-S(Admn)/2026

Hiring of Chartered Accountancy Firms for a Comprehensive Third-Party Audit of Customs Bonded Warehouses

1. The Federal Board of Revenue (FBR), Customs Wing, Government of Pakistan, intends to engage chartered accountancy firms for a comprehensive third-party audit of Customs bonded warehouses for the financial years **2023-24, 2024-25 and 2025-26**. The assignment covers POL, public and private bonded warehouses across Pakistan.
2. Eligible firms registered on **EPADS v2.0** are invited to submit separate **Technical and Financial Proposals** for one or more of the six lots specified in **Section 6 and Annex A**. No firm or joint venture (JV) may be awarded more than **two lots**. Distinct key personnel and adequate field resources are required for lots awarded concurrently.
3. Selection shall follow **Least Cost Based Selection (LCBS)** using the **Single Stage–Two Envelope procedure**. Proposals must meet all mandatory criteria, obtain at least **70 technical marks out of 100**, and achieve at least **50 percent in each of the seven technical categories**. The lowest evaluated financial proposal among technically qualified firms shall rank first for each lot, subject to the disclosed multiple-lot allocation procedure. No combined quality and cost weighting shall be applied.
4. The governing framework is the **Public Procurement Regulatory Authority Ordinance, 2002**, the **Public Procurement Rules, 2026**, the applicable **Procurement of Consultancy Services Regulations, 2010**, and other applicable regulations and instructions.
5. Complete proposals shall be submitted through **EPADS v2.0** no later than **16th November 2026 at 11:00 a.m. Pakistan Standard Time**. Technical proposals shall be opened through EPADS on the same day at **11:30 a.m.** Financial proposals shall remain unopened until the notified financial-opening stage. **Manual proposal submissions shall not be accepted.** The original bid security of Rs. 500,000 for each Lot shall be delivered separately by the same submission deadline to **Room 506, Fifth Floor, FBR House, Constitution Avenue, G-5, Islamabad**.
6. A pre-proposal meeting shall be held on **3rd November 2026 at 11:00 a.m.** in **FBR House, Islamabad**. Virtual participation shall be available through the following details:

   Meeting link:
   Jhttps://zoom.us/j/91996210785?pwd=E5mK7g54EF25C2fMbY4QCtLpwwerjE.1
   Meeting ID: 919 9621 0785
   Passcode: 186036

7. Clarification requests shall be submitted through **EPADS,** with a copy to **secretary.admin@fbr.gov.pk**. Responses and addenda shall be made available to all prospective bidders on an equal basis.
8. FBR may reject bids, cancel proceedings or invite re-bidding in accordance with the relevant provisions.

Secretary (Administration)
Federal Board of Revenue
Room 506, Fifth Floor, FBR House, Constitution Avenue, G-5, Islamabad, **Phone:** 051-9203679
Email: secretary.admin@fbr.gov.pk

2 Instructions to bidders

1 Introduction

1.1 FBR intends to select consulting firms for the Services named in the Proposal Data Sheet (PDS). The RFP comprises the procurement notice, these instructions, PDS, eligibility and evaluation criteria, required services, TOR, price schedules, contract conditions, forms and annexures.

1.2 Consultants shall examine the RFP, familiarise themselves with local conditions and prepare their own resource and cost estimates. Attendance at the pre-proposal meeting is optional and at the Consultant's cost. FBR shall provide the available assignment information on an equal-access basis.

1.3 The Consultant bears all proposal preparation and submission costs. No reimbursement arises merely from participation or rejection.

2 Corrupt and fraudulent practices

2.1 FBR and Consultants shall observe the highest standards of ethics and comply with the applicable definitions of corrupt, fraudulent, collusive, coercive and obstructive practices. Suspected misconduct may result in rejection, contractual remedies or referral for blacklisting, subject to the applicable procedure.

3 General considerations

3.1 The Consultant shall submit a complete, signed and substantially responsive proposal. Material deficiencies may result in rejection. Clarifications shall not permit a bidder to create missing eligibility, replace the substance of its offer or improve its competitive position after the deadline.

4 Language

4.1 Proposals and correspondence shall be in English. Supporting material in another language shall include an accurate English translation of the relevant passages. The English translation shall govern interpretation of that material for evaluation.

5 Documents comprising the proposal

5.1 The Technical Proposal shall contain Forms TP-1 to TP-11, eligibility evidence, authority of the signatory, relevant JV and sub-consultant commitments, CVs and availability confirmations, the required security evidence and signed Integrity Pact. The Financial Proposal shall contain FP-1 to FP-4 in the separate financial envelope.

5.2 No proposed assignment fee, remuneration rate or financial offer shall appear in the Technical Proposal. Historical fee income, completed contract values and security information required for qualification are permitted.

6 Only one proposal per lot

6.1 A firm, including a member of a JV, shall participate in only one proposal for a particular lot. Multiple proposals for the same lot through the same firm, common-control entities or the same JV member shall be rejected. Participation in separate lots is permitted.

6.2 The same key expert shall not participate for different competing bidders in the same lot. A bidder may propose conditional deployment across alternative lots only through TP-10; every permitted two-lot award combination must have distinct key personnel.

7 Proposal validity

7.1 Proposals shall remain valid for 180 calendar days from the submission deadline. During validity the Consultant shall maintain the offer and confirmed availability of the experts. False expert availability declarations may result in rejection and action under the applicable framework.

7.2 FBR may request an extension before expiry. A Consultant may refuse without forfeiting its security. A Consultant accepting an extension shall not modify the offer and shall extend the security as required.

8 Bid security and bid securing declaration

8.1 Each lot proposal shall be supported by the instrument and fixed amount stated in the PDS and section 11. Where monetary security is required, a bid securing declaration is not an alternative unless FBR amends the RFP expressly for all bidders.

8.2 A bank guarantee shall remain valid at least 28 days beyond proposal validity and any accepted extension. The instrument shall identify the RFP, lot and bidder or all JV members. A scan shall be uploaded in the Technical Proposal and the original delivered as specified.

8.3 Security may be forfeited for withdrawal during validity, refusal of a correction properly made under these instructions, or failure to sign or furnish performance security when required, subject to the applicable framework. Unsuccessful security shall be released promptly following completion of the relevant selection stage and applicable remedies; successful security shall be released after signing and receipt of performance security.

9 Clarification and amendment

9.1 Clarification requests shall be made through EPADS by the PDS deadline. FBR shall publish responses without identifying the requester. Only written formal addenda may amend material provisions; meeting discussions and informal correspondence do not amend the RFP.

9.2 FBR may issue an addendum before closing. Consultants shall account for all addenda. Where substantial changes affect preparation, FBR shall provide reasonable additional time through the prescribed publication process. Submitted proposals may be withdrawn and replaced before the deadline.

10 Preparation of technical proposals

10.1 The Consultant shall describe understanding, risk assessment, methodology, physical verification, data analytics, historical reconciliation, revenue computations, evidence management, safety, confidentiality, quality assurance and the deployment plan. TP-4 shall not exceed 30 pages, excluding CVs, evidence, mandatory forms and detailed schedules.

10.2 No undisclosed FBR minimum person-month estimate applies. Each bidder shall propose adequate inputs to meet the TOR. Failure to demonstrate credible coverage and the required team shall be assessed under the stated criteria; no undisclosed input adjustment shall be imposed.

10.3 The firm’s own experience shall be distinguished from the personal experience of experts and from engagements performed by other network firms. Only the actual performed share of a JV engagement may be claimed.

11 Financial proposal

11.1 Prices shall be submitted using the financial forms, separately for each lot. The offered lump sum shall cover remuneration, travel, lodging, local transport, measurement equipment, analytics, specialist support, insurance, reporting, applicable taxes and all other resources required for the defined scope.

11.2 Prices are fixed for the baseline scope. No package discount or conditional price dependent on award of another lot is permitted. Cost schedules explain the lump sum and do not establish payment on actual time or reimbursable cost.

12 Taxes

12.1 The Consultant, its sub-consultants and experts are responsible for applicable tax obligations. Quoted totals shall include applicable taxes. Identifiable indirect taxes shall be separately stated, with the jurisdiction and basis. Withholding is a deduction under law and shall not be added a second time to the evaluated fee.

13 Currency

13.1 All proposal prices, evaluation and contract payments shall be in Pakistan Rupees (PKR). Foreign-currency offers are not permitted.

14 Submission and withdrawal

14.1 Separate electronic technical and financial envelopes shall identify the RFP and lot. The lead JV member shall submit through its EPADS account and identify the other members and their credentials. The signed JV agreement or binding undertaking required by the PDS shall be included.

14.2 Proposals shall be submitted by the deadline stated in the PDS. Manual proposals are not accepted. Delivery of an original security instrument does not constitute submission of a proposal. Electronic withdrawal or replacement is permitted before closing; no modification is permitted after closing.

14.3 Any platform-related disruption shall be managed through the applicable EPADS procedure and a uniformly published notice. Bidders shall not assume that an outage authorises manual submission.

15 Opening of technical proposals

15.1 FBR shall open technical proposals through EPADS at the PDS time. Financial proposals shall remain unopened. The opening record shall identify bidders, lots, withdrawals, security particulars and other relevant information without disclosing unopened financial offers. Representatives may participate as notified.

16 Evaluation of technical proposals

16.1 FBR shall first examine eligibility and material responsiveness, then score responsive proposals against section 5. Documentary evidence is required. A proposal must achieve 70 out of 100 overall and at least 50 percent in each of the seven categories. Failure of either test results in technical rejection.

16.2 Members shall record criterion-level scores and reasons. No undisclosed criterion, interview or presentation shall be introduced. Evaluation deliberations remain confidential until disclosure is required under the governing framework.

17 Opening of financial proposals

17.1 The Technical Evaluation Report shall be published through the prescribed channels. Technically qualified firms shall be notified of the financial-opening date after the applicable grievance arrangements are observed. Financial proposals of technically rejected firms shall remain unopened.

17.2 Qualified financial proposals shall be opened through EPADS. Names, lots, technical scores and quoted totals shall be read and recorded. The final evaluation shall identify corrections, evaluated prices, ranking and proposed lot allocation.

18 Correction of errors

18.1 An activity included in the Technical Proposal but not separately priced is deemed included elsewhere in the lump sum. No new price shall be introduced after opening to remedy an omitted cost.

18.2 For an arithmetic discrepancy in an explicitly quantity-based schedule, the stated unit rate multiplied by the stated quantity prevails over an incorrect extension; the sum of corrected components prevails over an incorrect subtotal. For a genuine words-and-figures discrepancy in the total offer, words prevail, unless that wording clearly results from an arithmetic error established by the signed schedule. FBR shall document the correction and seek confirmation without changing scope or the offered rates.

18.3 A material inconsistency or exclusion that prevents establishment of a comparable complete lump sum shall be assessed for responsiveness and shall not be cured through negotiation.

19 Conversion to a single currency

19.1 Not applicable. PKR is the only permitted proposal and payment currency.

20 Selection technique

20.1 LCBS applies. Technical scores establish qualification only and shall not be weighted with price. Among technically qualified, eligible and financially responsive proposals, the lowest evaluated total tax-inclusive price for the lot shall rank first, subject to the disclosed multiple-lot allocation.

20.2 A price that raises material performance concerns shall be examined through the applicable clarification procedure before any finding that it is abnormally low. Ties shall be handled through the applicable procurement procedure; no private or undisclosed tie-breaking criterion shall be used.

21 Negotiations

21.1 The invited Consultant shall produce authority to negotiate. Discussions may finalise methodology, work plan, staffing deployment, FBR inputs and special contract conditions without changing the competed scope or cost. No financial bargaining or retrospective relaxation of qualification is permitted. Any permissible voluntary reduction shall be dealt with under the governing framework.

21.2 Negotiations shall be recorded. If negotiations fail for documented reasons, FBR may proceed to the next-ranked eligible proposal in accordance with the applicable framework and revise the disclosed allocation as necessary.

22 Availability of key experts

22.1 The selected Consultant shall reconfirm key experts before signing. Replacement is permitted only for justified circumstances beyond reasonable control, with prior written approval and an expert of equal or better qualifications and relevant experience at no increased price. Strategic replacement of scored experts is not permitted.

23 Award of contract

23.1 Following final evaluation, applicable grievance periods and approvals, FBR shall issue the award for each lot. The successful Consultant shall furnish performance security within 14 calendar days of award and sign the contract within seven calendar days thereafter.

23.2 The contract shall be a lump-sum contract. Performance security is 10 percent of contract value. Final acceptance, security release and close-out shall follow the contract. Publication and statutory disclosures shall be made through the required channels.

24 Grievance redressal

24.1 Grievances shall be submitted to the notified GRC through EPADS and the contact specified in the PDS. Under Rule 65, complaints against bidding conditions may be filed two days before the submission deadline; complaints concerning technical results within seven days and final results within five days of publication. The GRC shall decide within ten days of receipt. Appeals follow the prescribed procedure and fee requirements. Award and signing shall respect the applicable grievance periods and any operative suspension.

25 Blacklisting

25.1 Blacklisting and cross-debarment shall follow the applicable statutory and regulatory process, including notice and review rights. A proposal declaration does not dispense with that process. Applicable current sanctions and material disciplinary matters shall be disclosed.

26 Environmental and safety objectives

26.1 The Consultant shall minimise unnecessary travel and printing, use secure electronic working papers and comply with site environmental and safety requirements. The assignment does not authorise unsafe entry, unsafe dipping, hazardous sampling or interference with operational safeguards.

27 Independence and conflicts

27.1 The firm, proposed personnel, sub-consultants and related network firms shall disclose relationships affecting independence for the relevant lot. The original three-year look-back covers FY 2023-24 to FY 2025-26; continuing and subsequent relationships up to submission shall also be disclosed.

27.2 A firm shall not audit its own work or undertake an assignment creating an impermissible financial, management, advocacy or self-review conflict. All services to licensees, OMCs, refineries, terminal operators, clearing agents and other named entities within the lot shall be disclosed on TP-7. FBR shall make a recorded determination against the stated eligibility requirement. No bidder may assume its proposed mitigation is accepted.

27.3 The Consultant shall not accept conflicting engagements or interests during the assignment or for twelve months following final acceptance. Gifts, hospitality or benefits from audited entities are prohibited.

28 Joint ventures and specialist support

28.1 A JV of no more than two ICAP-registered CA firms is permitted. Each member shall meet the mandatory criteria in section 4 unless a criterion expressly states otherwise. Members are jointly and severally liable and shall identify a lead member authorised to bind the JV.

28.2 Core engagement leadership and report sign-off shall remain with the CA firm or JV. Disclosed petroleum measurement, engineering, logistics and analytics sub-consultants may assist with prior written approval; they shall meet relevant competence and independence requirements.

29 Multiple lot allocation

29.1 A bidder may bid for any number of lots and be awarded no more than two. It shall identify a firm order of lot preference in TP-10 and demonstrate distinct teams for every proposed two-lot award combination.

29.2 For each lot, qualified bidders shall first be ranked by evaluated price. Where a bidder ranks first in more than two lots, its first two available lots in the TP-10 preference order shall be retained and it shall be removed from consideration for the others. Those other lots shall pass to the next-ranked eligible bidder. The procedure shall repeat until every proposed award respects the cap and disclosed capacity.

29.3 Where simultaneous reallocation creates a choice between otherwise available lots, TP-10 preference governs; absent a stated preference, ascending lot number governs. No bidder may change preference after closing. Common-control firms and the same JV member may not circumvent the two-lot cap. An unresolved lot shall be dealt with under the applicable re-bidding or other lawful procedure.

30 Rejection cancellation and re-bidding

30.1 FBR shall exercise rejection, cancellation and re-bidding powers only under the applicable procurement framework, with required reasons, notices and approvals. No contractual liability arises solely from a lawful rejection or cancellation.

3 Proposal data sheet

These assignment-specific provisions complement the Instructions to Bidders. For a conflict on an assignment-specific matter, this PDS prevails, subject to mandatory law. All times are Pakistan Standard Time and all days are calendar days unless expressly stated otherwise.

Item	Reference	Particular	Requirement
1	ITB 1	Agency and contact	Secretary (Administration), Customs Wing, Federal Board of Revenue; Room 506, Fifth Floor, FBR House, Constitution Avenue, G-5, Islamabad; 051-9203679; secretary.admin@fbr.gov.pk.
2	ITB 1	Assignment and funding	Hiring of Chartered Accountancy Firms for Third Party Comprehensive Audit of Customs Bonded Warehouses. Gop Budger
3	ITB 1 and 20	Selection route	National competition; Single Stage Two Envelope; LCBS.
4	ITB 9	Clarifications and meeting	Requests through EPADS with a copy to the provided email.
5	ITB 4	Language	English; accurate translation of relevant supporting material where required.
6	ITB 6 and 29	Participation	One proposal per bidder/JV member per lot. Any number of lots may be bid. Maximum two lots awarded. TP-10 preference and capacity rules apply.
7	ITB 7	Validity	180 days from submission deadline; guarantee validity at least 28 additional days.
8	ITB 5 and 10	Technical documents	TP-1 to TP-11; eligibility evidence; signed CVs and availability; authority/JV evidence; security scan; signed Integrity Pact. No assignment price in technical envelope.
9	ITB 10	Inputs	Bidder-determined inputs; no automatic comparison adjustment for an undisclosed person-month minimum. Full-time Audit Manager per awarded lot.
10	ITB 11 to 13	Pricing	Fixed lump sum for each lot; PKR; inclusive of applicable taxes and expenses. Separate financial envelope per lot.
11	ITB 8	Bid security	Monetary security required separately per lot. Rs. 500,000 Per Lot, in shape of “Pay Order/ Demand Draft/ Call Deposit Receipt” or “Bank Guarantee”. Beneficiary: Federal Board of Revenue.
12	ITB 14	Submission	EPADS v2.0. Upload technical and financial proposals separately. Deliver original security to Room 506, Fifth Floor, FBR House by closing. No manual proposal or USB proposal required.
13	ITB 14	Deadline	16th November 2026 at 11:00 a.m.
14	ITB 15	Technical opening	16th November 2026 at 11:30 a.m. through EPADS. Representative attendance at Room 358, Third Floor, FBR House, as facilitated by FBR.
15	ITB 16	Qualification threshold	70/100 overall AND at least 50 percent in each of the seven categories. Mandatory eligibility and team minima also apply.
16	ITB 20	Financial selection	LCBS Technique

Item	Reference	Particular	Requirement
17	ITB 28	JV and experts	JVs permitted; maximum two CA firms. Distinct key personnel for lots awarded concurrently. Disclosed specialist sub-consultants permitted with approval.
18	ITB 23	Performance security	10 percent of contract value; scheduled-bank guarantee; submitted within 14 days of award; valid until 60 days after final acceptance.
19	ITB 24	GRC	As per the FBR Notification
20	ITB 23 and TOR 6	Commencement and duration	Notice to commence within 15 days after signing; 90-day main assignment from the notified commencement date. Review and correction periods and twelve-month follow-up obligations are separately specified in the TOR and SCC.
21	TOR 7	Supervision and acceptance	Customs' Focal Persons

4 Eligibility criteria

The bidder and each CA-firm JV member shall meet the following mandatory criteria. Specialist sub-consultants need not meet CA-firm size or turnover criteria but shall satisfy relevant professional competence, legal eligibility and independence requirements. Eligibility is assessed before technical scoring. Bracketed agency amounts must be completed uniformly before issue.

No	Criterion	Mandatory requirement	Evidence
1	ICAP registration and practice	CA firm registered with ICAP; valid practice authorisation for the responsible signing professional(s).	Registration, practising certificates and partner list.
2	Quality control	Satisfactory valid ICAP QCR rating on the submission date.	Rating letter or current official listing.
3	Professional practice	At least 10 years of continuous professional practice.	Registration history and constitution/partnership evidence.
4	Partners	At least five full-time partners, including at least three FCAs.	Current ICAP listing and firm declaration.
5	Tax compliance	Valid NTN, active taxpayer status and legally applicable sales-tax-on-services registrations for proposed service delivery.	Certificates, ATL evidence and jurisdictional explanation.
6	Legal and professional standing	No operative debarment, suspension or professional restriction making the bidder ineligible; disclose material sanctions and proceedings.	TP-8 and supporting details.
7	Independence	No disqualifying conflict for the relevant lot under ITB 27. All relevant relationships and network entities disclosed.	TP-7 with lot-specific entity schedule.
9	Completed assignments	At least three completed audit, forensic, stock-verification or compliance-review engagements during the seven years before closing for government, public-sector, multilateral or listed-company clients.	TP-3, completion/acceptance evidence and verifiable references.
10	POL capability	Lots 1 and 2: access to petroleum measurement expertise, calibrated equipment and competent tank-gauging/custody-transfer support.	CVs, equipment schedule and firm/sub-consultant commitment.
11	Required submissions	Authority of signatory, signed proposal, required bid security and Integrity Pact.	Technical forms and instruments.
12	Minimum team	All minimum key personnel and credible field coverage for the lot; distinct committed teams for permitted simultaneous awards.	TP-5, TP-6 and TP-10.

Completed experience requires proof of performed and accepted services; an engagement letter alone does not prove completion. Experts' personal experience shall not be claimed as the firm's experience unless the firm performed the engagement.

5 Evaluation criteria

5.1 Evaluation sequence

Stage 1: mandatory eligibility and material responsiveness. Stage 2: technical scoring. Stage 3: financial opening of technically qualified proposals, arithmetic verification and evaluation of complete tax-inclusive lot prices. Stage 4: LCBS ranking and application of the two-lot cap and committed-capacity rules. Stage 5: final evaluation publication, applicable grievance process, finalisation and award.

5.2 Technical categories

No	Description	Maximum	Minimum
1	General experience of the CA firm	10	5
2	Specific experience with government public-sector and regulatory clients	10	5
3	Specific experience in customs inventory stock verification and relevant sectors	20	10
4	Experience with multilateral and corporate clients	10	5
5	Adequacy and quality of methodology work plan and management approach	20	10
6	Engagement Partner qualifications and competence	15	7.5
7	Audit team qualifications and competence	15	7.5

Maximum technical score: 100. Overall pass mark: 70. Every category minimum above must also be met. Documentary support is mandatory; unsupported claims receive zero for the relevant element. Mandatory eligibility failure cannot be cured by a high score. Technical scores shall be recorded to two decimal places. No technical/financial weighted score applies.

5.3 Detailed scoring

Category 1 General firm experience

Continuous professional practice: 10 years = 5 marks; 11 = 6; 12 = 7; 13 = 8; 14 = 9; 15 or more = 10. Fewer than ten years fails mandatory eligibility. For a JV, use the lead member’s qualifying practice history; do not add overlapping years.

Category 2 Government and regulatory experience

Count distinct completed relevant engagements for Federal/Provincial Government, public-sector or regulatory clients within seven years: one = 5; two = 6; three = 7; four = 8; five = 9; six or more = 10 marks. Separate annual periods under one continuing engagement count once unless separately contracted and completed.

Category 3 Sector and stock verification experience

Count completed engagements involving customs/excise compliance, bonded warehousing, ports/terminals, physical inventory reconciliation, stock verification or supply-chain revenue verification within seven years: one = 5; two = 8; three = 10; four = 12; five = 14; six = 16; seven = 18; eight or more = 20 marks. For Lots 1 and 2 at least one qualifying engagement must include petroleum quantities, downstream petroleum inventory or terminal/OMC/refinery stock reconciliation; otherwise this category scores zero. A routine financial statement audit counts only where the claimed specialist procedures are evidenced.

Category 4 Multilateral and corporate experience

Distinct completed relevant audit, assurance, forensic, compliance or inventory engagements for UN agencies, MDB-financed projects or corporate clients: one = 5; two = 6; three = 7; four = 8; five = 9; six or more = 10 marks. Disclose client, scope, period and completion evidence. Corporate includes listed and unlisted incorporated businesses.

Category 5 Methodology work plan and management approach

Apply the common qualitative rating below to five components, each worth 4 marks: (a) assignment understanding, legal criteria and risk assessment; (b) historical stock reconciliation, revenue testing, sampling and data analytics; (c) physical verification and POL measurement or non-POL inventory procedures; (d) deployment, geographic coverage, 90-day delivery and access dependencies; (e) evidence, independence, safety, data security and independent quality review. Sum the five component marks to a maximum of 20. A material omission of the TOR remains a responsiveness issue.

Category 6 Engagement Partner

FCA with at least 15 years post-qualification experience and at least three led public-sector or forensic engagements is mandatory. Qualification: FCA = 5 marks; FCA plus relevant recognised forensic, assurance or analytics specialisation = 6. Relevant post-qualification experience: 15-17 years = 2; 18-20 = 3; above 20 = 4. Led comparable/public-sector/forensic engagements: three = 2.5; four = 3.5; five or more = 5. Sum maximum 15; category minimum 7.5. Evidence includes membership, CV and engagement roles.

Category 7 Audit team

Score five roles at a maximum of 3 marks each: Audit Manager/Team Leader; Customs/Indirect-Tax Specialist; Forensic/Data Analytics Specialist; POL Measurement Specialist for Lots 1-2 or Inventory/Logistics Specialist for Lots 3-6; independent Engagement Quality Reviewer. For each role: meeting the mandatory qualification and minimum experience = 1.5 marks; one additional completed comparable assignment in the last seven years = 0.75; two or more = 1.5. The comparable assignments must demonstrate the proposed role. Missing a mandatory role or qualification fails eligibility. Maximum 15; category minimum 7.5.

Rating	Component marks out of 4	Assessment anchor
Excellent	4	Complete, lot-specific and operationally detailed; clearly linked procedures, resources, evidence and dependencies; no significant gap.
Very good	3	Addresses all material matters with credible procedures and deployment; minor gaps do not undermine delivery.
Good	2	Adequately addresses core requirements but lacks detail or integration in some areas.
Fair	1	Partially addresses the requirement; significant detail or feasibility weaknesses.
Poor	0	Absent, generic, unsupported or not responsive to the component.

An engagement may demonstrate relevance under more than one category where its scope genuinely meets each definition, but it shall be counted only once within a category. JV experience shall be based on the documented performed share; the same engagement shall not be counted twice because both members participated. FBR may verify references. No credit is awarded merely for international network affiliation.

5.4 Minimum personnel per lot

Role	No	Minimum requirement

Role	No	Minimum requirement
Engagement Partner	1	FCA; 15 years post-qualification; led at least three public-sector or forensic engagements; responsible for sign-off.
Audit Manager and Team Leader	1	CA; eight years relevant post-qualification experience; led comparable field audits; full-time for the lot.
Customs or Indirect-Tax Specialist	1	CA, LLB or ACMA; eight years in customs law, duty computation and bonded warehousing.
Forensic or Data Analytics Specialist	1	CA, CFE, CISA or relevant equivalent qualification; five years in forensic testing/data analytics; demonstrated extraction skills.
POL Measurement Specialist or Inventory and Logistics Specialist	1	Engineer or relevant degree; eight years in petroleum measurement for Lots 1-2, or inventory/warehousing for Lots 3-6.
Engagement Quality Reviewer	1	Qualified CA with ten years relevant post-qualification experience, independent of field execution and findings preparation.
Field teams	As proposed	Each led by a CA or CA-finalist with three years audit experience; sufficient auditors and measurement support for complete coverage.

5.5 Financial evaluation and allocation

The evaluated price is the complete lot lump sum, including applicable taxes and all required inputs, after permitted arithmetic corrections. FP-2 component details shall not change the fixed-price nature of the offer. Financial ranking is ascending evaluated price. The minimum-price proposal is recommended subject to eligibility, price reasonableness, capacity, the lot cap and the applicable statutory process. Allocation shall follow ITB 29 and be shown in the final evaluation report.

6 Required services

Lot	Category	Geographic coverage	Indicative sites
1	POL bonded warehouses	Sindh and Balochistan	32
2	POL bonded warehouses	Punjab, KP, Islamabad and Northern Areas	16
3	Public bonded warehouses including bulk and non-bulk	Sindh and Balochistan	46
4	Public bonded warehouses including bulk and non-bulk	Punjab, KP and Islamabad	32
5	Private bonded warehouses	Sindh and Balochistan	72
6	Private bonded warehouses	Punjab, KP and Islamabad	56

Total indicative universe: 254 warehouses, comprising 48 POL, 78 public and 128 private warehouses. Exact sites and workload particulars shall be identified in Annex A before issue. One lot is one complete lump-sum service package; headings and deliverables are components of that package, not separate purchases.

Main assignment: 90 days from the notified commencement date. Related services: report clarification, evidence support and witness assistance arising from accepted findings for twelve months after final acceptance, within the defined scope. No unrelated assignment may be added by an operational instruction.

6.1 Common deliverables

ID	Deliverable	Due from commencement	Minimum contents
D1	Inception report	Day 10	Confirmed baseline, cut-off protocol, risk and audit plan, sampling, templates, data requests, teams and safety plan.
D2	Progress reports	Every 14 days	Site coverage, work completed, emerging findings, inputs, access constraints and corrective schedule.
D3	Immediate exception reports	Within 48 hours; urgent initial escalation immediately	Material irregularity, evidence, estimated exposure and recommended action by competent authorities.
D4	Interim report	Day 45	Findings for at least 50 percent of lot warehouses and agreed risk/workload coverage.
D5	Warehouse draft reports	Day 75	Reconciliation, findings, evidence, revenue exposure, control ratings and proposed actions; responses solicited.
D6	Final warehouse reports and consolidated report	Day 90	Final findings, response/rejoinder matrix, revenue register, risk ranking, recommendations, AEO roadmap, evidence and working-paper index.
D7	Presentation	Within seven days after D6	Presentation to Member (Customs-Operations), Chairman FBR or designated officers.

D7, review and final acceptance follow the ninety-day reporting period as specified; D1-D6 remain due on their stated dates.

7 Terms of reference

1. Background

1.1 Customs bonded warehousing under Chapter XI of the Customs Act, 1969 permits imported goods to be stored without payment of duties and taxes until ex-bond clearance for home consumption, export or bond-to-bond transfer. Warehouses are licensed under the Customs Rules, 2001 as Public Bonded Warehouses, Private Bonded Warehouses and POL Bonded Warehouses (for petroleum, oil and lubricant products stored in tank farms and terminals).

1.2 Bonded warehouses hold substantial deferred revenue secured by bonds, guarantees and post-dated instruments. The integrity of the regime depends on accurate accounting of goods into and out of bond, reconciliation of physical stock with WeBOC records, observance of warehousing periods, and effective gate, tank and record controls.

1.3 FBR has determined that a third-party comprehensive audit of all bonded warehouses for the preceding three financial years is required to obtain independent assurance on compliance, to quantify revenue leakage, to strengthen controls, and to support enforcement and corrective action. The audit shall also inform FBR's policy on aligning the bonded-warehouse regime with the Authorised Economic Operator (AEO) programme and with system-based (IoT / automatic tank gauging) monitoring.

2. Objectives

2.1 The objectives of the audit are to:

(a) assess and report on compliance with the Customs Act, 1969, the Customs Rules, 2001 and all applicable SROs, Public Notices, Standing Orders, licence conditions and instructions;

(b) verify payment of leviable duties, taxes, cess and other levies and identify and quantify revenue leakage;

(c) reconcile physical stock with WeBOC and warehouse records and identify shortages, excesses, unauthorised removals and mis-declarations;

(d) assess the adequacy and reliability of inventory, record-keeping, gate, tank and operational controls and identify gaps;

(e) provide evidence-based reports enabling FBR to initiate recovery, adjudication, penal and licensing action; and

(f) recommend measures to strengthen customs controls, improve operational efficiency, mitigate compliance and revenue risk, and align bonds with the AEO regime.

3. Lots and Audit Universe

3.1 The indicative universe comprises 48 POL, 78 public and 128 private bonded warehouses. The final warehouse-wise list and workload particulars in Annex A form the baseline scope. A warehouse shall be assigned once only; POL and licence categories shall be reconciled to prevent duplicate allocation.

3.2 The six lots and geographic coverage are specified in section 6. Separate Technical and Financial Proposals are required for each lot.

3.3 Before closing, changes to lot composition shall be made only by addendum. After award, a proposed addition, deletion or transfer shall require a written variation and competent approval, identifying independence, resources, price and time effects. Warehouse count alone shall not establish a pro-rata fee adjustment because workload differs. Any material expansion shall be addressed through the applicable procurement procedure. Closed or de-licensed sites remain included where their historical operations fall within the defined audit universe.

3.4 The historical audit period is 1 July 2023 to 30 June 2026, including procedures over opening balances at 1 July 2023. Physical verification shall occur during fieldwork at recorded dates and times. Movements after 30

June 2026 shall be used to bridge the current count to the historical closing balance and shall be separately identified; they do not create an unrestricted extension of the historical audit period.

4. Scope of Services

For each warehouse in the awarded Lot, the Audit Firm shall:

4.1 Revenue verification. Verify applicable customs duty, regulatory duty, additional customs duty, sales tax, federal excise duty, income tax, petroleum levy, cess and other levies on relevant transactions. Test valuation, classification, exemptions, exchange rates and applicable legal dates using the legislation effective for the transaction. Quantify principal exposure and separately identify potential surcharge and penalties requiring determination. Reconcile amounts already assessed, paid, stayed or litigated to prevent duplicate reporting.

4.2 Inventory reconciliation. Reconcile physical quantities with WeBOC bond registers, warehouse records, into-bond/ex-bond/transfer/export GDs, gate passes, delivery orders, weighment records and ERP/accounting records. Prepare warehouse, product and GD-level movement bridges using consistent units and timestamps. Reconcile the current count through subsequent movements to 30 June 2026 and through the three-year period to 1 July 2023. Test opening balances using source records, prior reports and alternative evidence; disclose unsupported balances and limitations rather than assume verification.

4.3 Irregularities and removals. Identify instances of unauthorised or illegal removal, substitution, pilferage, mis-declaration of description, quantity, value or origin, expiry of warehousing period without clearance, unauthorised manufacturing or processing in bond, and other irregularities, with quantified potential revenue impact and identification of responsible persons where evidence permits.

4.4 Transaction testing. Examine imports, storage, bond-to-bond transfers, ex-bond clearances, exports, re-exports, transhipments, sales in bond, destruction/disposal and related transactions and records for proper accounting, sequencing, documentary support and regulatory compliance, including validity, adequacy and enforcement of bonds, bank guarantees, insurance guarantees and post-dated cheques securing the deferred revenue.

4.5 Controls assessment. Assess the design and operating effectiveness of inventory controls, record-keeping systems, gate controls, security and CCTV, weighbridge and tank records, segregation of duties, access controls to WeBOC and warehouse IT systems, and supervisory arrangements of the Customs staff posted at the warehouse; identify control gaps and rate them by severity.

4.6 POL stock verification (Lots 1 and 2). Carry out comprehensive stock verification of all tanks through physical tank gauging/dipping, application of certified calibration charts, water-cut and sludge measurement, temperature and density observation and correction to standard conditions (15°C) using API/ASTM measurement tables, cut-off procedures for receipts and deliveries in progress, and application of prescribed measurement tolerances and permissible handling/evaporation losses; reconcile results with automatic tank gauging data where installed, pipeline/vessel receipt documents, OMC records and WeBOC; and report losses in excess of permissible limits with revenue impact.

4.7 Compliance review. Review compliance with the Customs Act, 1969 (in particular Chapter XI), the Customs Rules, 2001, applicable SROs, Public Notices, Standing Orders, Customs General Orders, licence conditions, warehousing-period and extension requirements, and other regulatory instructions issued by FBR and the licensing Collectorate; and report non-compliances warehouse-wise.

4.8 Reporting. Prepare the inception report, fortnightly progress reports, warehouse-wise draft audit reports with evidence schedules, immediate exception reports for material irregularities as they are detected, and a consolidated final report for the Lot together with a management-response matrix, in the formats agreed at inception.

4.9 Recommendations. Recommend measures to strengthen customs controls over bonded warehouses, improve operational efficiency (including through IoT-based monitoring, automatic tank gauging integration, weighbridge and CCTV integration with WeBOC/PACE), rationalise licensing and security requirements, and mitigate compliance and revenue risks.

4.10 AEO alignment. Recommend the manner in which existing bonded warehouses may be aligned with, or transitioned to, the AEO regime, including criteria, control standards and a phased roadmap.

4.11 Follow-up support. Provide clarification of findings, authenticated evidence extracts and reasonable witness assistance in adjudication, appellate or criminal proceedings arising from this assignment for twelve months after final acceptance, at no additional fee within the original findings and retained evidence. Fresh fieldwork, new audit periods, unrelated investigations or substantive new analyses are outside this obligation and require a separately approved lawful arrangement. FBR shall coordinate requests through the Contract Manager and give reasonable notice.

5. Audit Standards and Methodology

5.1 The compliance-assurance component shall provide reasonable assurance and be planned and reported under ISAE 3000 (Revised), as adopted and applicable in Pakistan, using the legal and operational criteria in Annex B. Specified stock-verification and reconciliation procedures and factual findings shall be separately identified under ISRS 4400 (Revised); an agreed-upon-procedures report does not express assurance. ISAs apply only to any expressly identified financial-statement audit component; no general financial-statement opinion is required by this TOR. The engagement/reporting matrix shall be confirmed in the inception report without reducing the competed scope. The ICAP Code of Ethics and applicable quality-management requirements apply. Petroleum measurements shall use applicable API MPMS and ASTM/ISO methods, with editions and conversion bases recorded.

5.2 Physical attendance and verification are required at every warehouse at least once, including all tanks for POL lots and all inventory locations and identified bonded stock for other lots. The proposal shall define the count and measurement procedures; transaction sampling shall not replace site coverage. Visits shall be without prior notice to the licensee, coordinated confidentially with the supervising Customs officer, and performed in the presence of a Customs representative and available licensee representative. Stock sheets shall be jointly signed. Refusal or inability to sign shall be recorded and witnessed by the Customs representative and audit team. No unsafe or inaccessible tank shall be represented as measured; record approved alternative procedures and limitations.

5.3 Perform full-population data screening where complete electronic data are available, test all identified high-risk transactions including bond-to-bond transfers, near-expiry clearances and reversals/amendments, and use documented statistical sampling for the residual population. State populations, selection logic, confidence/precision where applicable, materiality, thresholds and treatment of exceptions. Inception shall operationalise the proposed approach and may not reduce the disclosed mandatory coverage.

5.4 The Audit Firm shall obtain WeBOC data extracts for the audit universe through FBR/PRAL/PSW in the agreed format and shall perform analytical procedures, exception testing and reconciliations using data-analytics tools. The data shall be provided by the PRAL/ PSW/ system owners within three working days of requisition or within the time period as extended by FBR. Working papers shall be maintained in electronic form and indexed to findings.

5.5 Findings shall be supported by reliable, traceable documentary or physical evidence, including source, date, custodian and chain of custody. Distinguish confirmed factual discrepancies, indicative irregularities requiring investigation and control weaknesses. Legal recoverability, personal culpability, penalties and enforcement remain determinations of competent authorities. The Consultant shall not guarantee a judicial or adjudicatory outcome.

5.6 Draft findings shall be communicated to the licensee and the supervising Customs officer for response within seven days before finalisation of the warehouse-wise report; the responses and the Audit Firm’s rejoinder shall form part of the management-response matrix. Non-response shall be recorded with evidence of communication and shall not indefinitely prevent reporting. A disputed finding shall retain the response, evidence assessment and reasoned rejoinder.

6. Deliverables and Timeline

The deliverables and dates are set out in section 6. Submit three hard copies, editable Word/Excel files and signed PDF versions through the approved secure channel. FBR shall provide one consolidated set of acceptance comments within fourteen days; the Consultant shall address them within seven days. Warehouse-wise final reports accompany D6. Acceptance shall be recorded in writing against Annex C; silence alone is not acceptance. Delayed FBR comments shall not constitute Consultant delay, and agreed schedule relief shall be documented.

7. Access, Supervision and Obligations of FBR

7.1 The Audit Firm shall work under the supervision of the designated FBR/Customs office named in the Data Sheet, which shall nominate a Focal Officer for each Lot. Collectorates of Customs having jurisdiction over the warehouses shall provide operational coordination. The audit firm may confidentially escalate reporting of attempted inducement or any other impropriety during the conduct of the audit by Customs staff appointed at the warehouse, under the applicable code of conduct/ integrity framework directly to the Chief Collector concerned. Where the relevant Chief Collector or local supervisory chain is implicated, confidential escalation may be made directly to Member (Customs-Operations) or the independent escalation authority identified in the PDS. Reviewers shall not suppress supported findings for which they are responsible.

7.2 FBR shall provide, through the Focal Officer, controlled access, as required for the assignment, to WeBOC data and modules, warehouse registers, gate logs, tank records, ERP/accounting data of licensees to the extent obtainable under law, licences, bonds and guarantees, Goods Declarations, ex-bond documents, calibration certificates and other relevant records; and shall direct licensees under the Customs Act, 1969 to afford the Audit Firm access to premises, tanks, records and personnel. Refusal or obstruction by the licensee in granting access shall immediately be reported to concerned Custom authorities for initiations of proceedings against the licensee under the relevant provisions of law/ rules.

7.3 FBR shall issue letters of introduction and authorisation, arrange the presence of Customs staff at physical verifications, and facilitate coordination with PRAL/PSW for data extraction.

7.4 FBR shall have access to assignment working papers and supporting evidence. The firm shall retain protected working papers for at least ten years after final acceptance, subject to longer litigation holds. Original FBR/licensee records shall be returned against an inventory. Approved retained copies shall be used only for professional, legal or contractual obligations and protected under the same confidentiality conditions. Temporary or duplicate data not needed for retention shall be securely destroyed and certified.

8. Duration

8.1 FBR shall issue the notice to commence within fifteen days after contract signing. The main fieldwork and D1-D6 submissions shall be completed within ninety days from the notified commencement date. D7 follows within seven days after D6. Review and correction proceed under section 6 and the SCC. Twelve-month follow-up, confidentiality, retention and accrued obligations survive acceptance. Extensions require written approval and documented causes, including FBR-attributable access or data delay or events beyond the Consultant's reasonable control.

9. Confidentiality, Independence and Code of Conduct

9.1 All official data and findings shall be confidential. Access, use and disclosure shall comply with the Customs Act, 1969, including section 155H where applicable, authorised access arrangements and other applicable law. No disclosure to licensees or third parties is permitted except through the approved response process, required performance or lawful compulsory disclosure. FBR shall establish the lawful basis and authorisations for consultant access; the contract itself does not confer powers of a Customs officer.

9.2 The Audit Firm shall comply with the ICAP Code of Ethics, maintain independence in fact and appearance throughout the assignment, and immediately disclose to FBR any actual or potential conflict arising during the assignment. Neither the Firm nor its personnel shall accept any hospitality, gift or benefit from any licensee or person connected with the audit universe.

9.3 Comply with FBR/PRAL security requirements: role-based access, encryption in transit and at rest, controlled devices, access logs, approved Pakistan-based hosting and no external data transfer without lawful written authorisation. Notify FBR immediately of suspected unauthorised access or loss and provide a written incident report within 24 hours. Sub-consultants shall sign equivalent obligations. Return/destruction requirements are subject to the protected retention provisions of clause 7.4.

9.4 Personnel shall carry FBR-issued identification and comply with site safety and security rules. The firm shall provide competent staff, PPE, appropriate calibrated/intrinsically safe instruments, insurance and a safety plan. FBR shall facilitate site induction, permits and emergency coordination. No tank entry or hazardous sampling is authorised without competent site approval and required safeguards. Unsafe work shall stop and be reported. Each party remains responsible for its own acts and applicable legal duties.

10 Additional operational requirements

10.1 POL measurement records shall state tank identifier, product, ownership, calibration basis, observed level, temperature, density, water/sludge, standard volume or mass and conversion tables. Record gross observed and corrected quantities separately. Measurement uncertainty is not an automatic allowable operational loss. Apply a handling/evaporation allowance only with its identified legal or approved basis; unexplained differences shall remain separately reported.

10.2 Cross-lot transfers shall be matched between origin and destination using common references and timestamps. FBR shall coordinate common data and resolve allocation boundaries. Consolidated revenue exposure shall eliminate duplicate transfer and stock-shortage findings.

10.3 Data extracts shall include control totals, transaction counts, date ranges, system identifiers and extraction logs. The Consultant shall test completeness before reliance and retain reproducible scripts and exception parameters where licensing permits. No unapproved production-system write access is permitted.

10.4 Findings shall identify facts, criteria, cause where supported, effect, principal and contingent amounts, evidence references, response, rejoinder, recommendation and responsible action authority. The Consultant shall not impose recovery, seize goods, stop clearances or invoke guarantees.

10.5 A joint inception workshop may harmonise templates, coding, severity scales and reporting. It may not add material unpriced obligations, alter eligibility/evaluation or retrospectively create loss tolerances. FBR shall provide existing authoritative tolerances and legal criteria with the RFP or a pre-closing addendum.

10.6 Every site requires a coverage record, including inaccessible locations, refusal of access, unsafe conditions, missing records and approved alternative procedures. No inaccessible site shall be reported as physically verified. Reliance on licensee quantities shall be expressly identified.

10.7 The consolidated report shall separate identified exposure from assessed demands, recoveries, stayed/disputed amounts and potential penalties. A revenue register shall provide unique finding identifiers so that figures reconcile across warehouse, lot and national summaries.

8 Price schedules

Complete separately for each lot and upload only in the financial envelope. Quotes shall cover the complete baseline scope. Do not place assignment prices or remuneration rates in the technical envelope. The contract is lump sum; schedules support evaluation and cost transparency and do not establish reimbursement of actual expenditure.

FP 1 Financial proposal submission

Date: _____

Lot number and title: _____

To: Secretary (Administration), Customs Wing, Federal Board of Revenue, Room 506, Fifth Floor, FBR House, Constitution Avenue, G-5, Islamabad

We offer to provide the Services under RFP 4(4)-S(Admn)/2026 and our Technical Proposal for a fixed total lump-sum price of PKR _____ (in words _____), inclusive of all remuneration, expenses, insurance, specialist support and applicable taxes. Our offer remains binding for 180 days from the submission deadline and any accepted extension. We have not made this price conditional on award of another lot. We understand that technical scores are qualifying scores only under LCBS.

Authorised signature: _____

Name and designation: _____

Firm or JV: _____

Date and seal: _____

FP 2 Lot price breakdown

Item	Component	Amount PKR
A	Professional remuneration including overhead and profit	
B	Travel lodging local transport and communication	
C	Measurement equipment analytics specialist support and insurance	
D	Reporting printing and other required expenses	
E	Subtotal A to D	
F	Applicable sales tax on services; state jurisdiction rate and basis	
G	Other separately applicable levies; identify without duplication	
H	TOTAL LUMP SUM E plus F plus G	

Income-tax withholding shall not be added as a separate price item where already embedded in remuneration. State any valid tax exemption and attach evidence in the financial envelope. Where more than one tax jurisdiction applies, provide a supporting allocation and basis.

FP 3 Remuneration and expenses

Position or expense	Person days or quantity	Rate PKR	Total PKR

Position or expense	Person days or quantity	Rate PKR	Total PKR
Engagement Partner			
Audit Manager and Team Leader			
Customs or Indirect-Tax Specialist			
Forensic or Data Analytics Specialist			
POL Measurement Specialist or Inventory and Logistics Specialist			
Engagement Quality Reviewer			
Field auditors and support			
Travel and lodging			
Equipment and measurement support			
Insurance and reporting			

Attach additional rows as needed. Totals must reconcile with FP-2. Estimated person-days do not relieve the firm of completing the lump-sum scope. No escalation applies to the baseline price.

FP 4 Deliverable allocation

Milestone	Share	Amount PKR
Accepted D1 inception report	10%	
Accepted D4 interim report	20%	
Accepted D5 warehouse draft reports	40%	
Accepted D6 final reports and D7 presentation	30%	
Total	100%	

9 General conditions of contract

The SCC sets the lot-specific lump-sum arrangements, milestones, security, liability, reporting and other special provisions. A clear express SCC amendment prevails over the corresponding GCC provision, subject to applicable law.

1 Definitions

1.1 Unless the context otherwise requires, the following terms whenever used in this Contract have the following meanings:

1.2 " Affiliate(s) " means an individual or an entity that directly or indirectly controls, is controlled by, or is under common control with the Consultant.

1.3 " Applicable Law " means the laws and any other instruments having the force of law in Pakistan or as may be specified in the Special Conditions of Contract (SCC), as they may be issued and in force from time to time.

1.4 "Consultant" means the selected chartered accountancy firm or permitted JV contracted for the awarded lot.

1.5 "Personnel" means the Consultant's partners, employees and approved specialists performing the Services.

1.6 " Day " means calendar day unless indicated otherwise.

1.7 " Effective Date " means the date on which this Contract comes into force and effect pursuant to Clause GCC 11.

1.8 " Experts " means, collectively, Key Experts, Non-Key Experts, or any other personnel of the Consultant, Sub-consultant or JV member(s) assigned by the Consultant to perform the Services or any part thereof under the Contract.

1.9 " Foreign Currency " means any currency other than the Pakistani Rupees.

1.10 " GCC " means these General Conditions of Contract.

1.11 " Government " means the Government of Pakistan.

1.12 " Joint Venture (JV) " means an association with or without a legal personality distinct from that of its members, of more than one entity where one member has the authority to conduct all businesses for and on behalf of any and all the members of the JV, and where the members of the JV are jointly and severally liable to the Procuring Agency for the performance of the Contract.

1.13 " Key Expert(s) " means an individual professional whose skills, qualifications, knowledge and experience are critical to the performance of the Services under the Contract and whose Curricula Vitae (CV) was taken into account in the technical evaluation of the Consultant's proposal.

1.14 " Local Currency " means the currency of Pakistan

1.15 " Non-Key Expert(s) " means an individual professional provided by the Consultant or its Sub-consultant to perform the Services or any part thereof under the Contract.

1.16 " Party " means the Procuring Agency or the Consultant, as the case may be, and "Parties" means both of them.

1.17 Procuring Agency's Personnel" refers to the staff, labor and other employees (if any) of the Procuring Agency engaged in fulfilling the Procuring Agency's obligations under the Contract; and any other personnel identified as Procuring Agency's Personnel, by a notice from the Procuring Agency to the Consultant

1.18 " Proposal " means the Technical Proposal and/or the Financial Proposal of the Consultant.

1.19 "RFP" means the bidding document for Hiring of Chartered Accountancy Firms for Third Party Comprehensive Audit of Customs Bonded Warehouses, reference 4(4)-S(Admn)/2026, including issued addenda.

1.20 "SCC" means the Special Conditions of Contract that supplement and expressly amend these GCC.

1.21 “Site” means a warehouse, terminal, tank farm, office or data location included in the awarded lot and required for performance.

1.22 “Commencement Date” means the date stated in the written notice to commence. “Final acceptance” means written acceptance of D6, D7 and required evidence and handover outputs.

1.23 “ Sub-consultants ” means an entity to whom/which the Consultant subcontracts any part of the Services while remaining solely liable for the execution of the Contract.

1.24 “ Third Party ” means any person or entity other than the Government, the Procuring Agency, the Consultant or a Sub-consultant.

1.25 “ TORs ” means the Terms of Reference that explain the objectives, scope of work, activities, and tasks to be performed, respective responsibilities of the Procuring Agency and the Consultant, and expected results and deliverables of the assignment.

2 Relationship between the parties

2.1 Nothing contained herein shall be construed as establishing a relationship of master and servant or of principal and agent as between the Procuring Agency and the Consultant. The Consultant, subject to this Contract, has complete charge of the Experts and Sub-consultants, if any, performing the Services and shall be fully responsible for the Services performed by them or on their behalf hereunder.

3 Law governing contract

3.1 The contract shall be governed and interpreted in accordance with the laws of Pakistan, unless otherwise specified in SCC.

4 Language

4.1 The Contract as well as all correspondence and documents relating to the Contract exchanged between the Consultant and the Procuring Agency, shall be written in the English language unless otherwise stated in the SCC. Supporting documents and printed literature that are part of the Contract may be in another language provided these are accompanied by an accurate translation of the relevant passages in English, in which case, for purposes of interpretation of the Contract, this translation shall govern.

5 Headings

5.1 The headings shall not limit, alter or affect the meaning of this Contract.

6 Communications

6.1 Any communication required or permitted to be given or made pursuant to this Contract shall be in writing in the language specified in Clause GCC 4. Any such notice, request or consent shall be deemed to have been given or made when delivered in person to an authorized representative of the Party to whom the communication is addressed, or when sent to such Party at the address specified in the SCC.

6.2 A Party may change its address for notice hereunder by giving the other Party any communication of such change to the address specified in the SCC.

7 Location

7.1 The Services shall be performed at such locations as are specified in Appendix A hereto and, where the location of a particular task is not so specified, at such locations, whether in the Government’s country or elsewhere, as the Procuring Agency may approve.

8 Authority of member in charge

8.1 In case the Consultant is a Joint Venture, the members hereby authorize the member specified in the SCC to act on their behalf in exercising all the Consultant’s rights and obligations towards the Procuring Agency under

this Contract, including without limitation the receiving of instructions and payments from the Procuring Agency.

9 Authorised representatives

9.1 Any action required or permitted to be taken, and any document required or permitted to be executed under this Contract by the Procuring Agency or the Consultant may be taken or executed by the officials specified in the SCC.

10 Fraud and corruption

10.1 Public Procurement Regulatory Authority requires that Procuring Agencies (including beneficiaries of Government funded projects) as well as Applicants/Bidders/Suppliers/Contractors under Government financed contracts, observe the highest standard of ethics during the procurement and execution of such contracts in accordance with the requirement of Procurement Regulatory Framework

11 Effectiveness of contract

11.1 The Contract takes effect when both parties sign it and any expressly stated effectiveness conditions are met. Services shall commence on the date in FBR's written notice. Performance security and the confirmed team shall be in place as required by the SCC.

12 Failure to become effective

12.1 If an expressly stated effectiveness condition has not been met within thirty days after signature, either Party may, on twenty-two days written notice, terminate the unperformed Contract, subject to accrued rights, agreed costs and applicable law. Failure to issue a commencement notice after effectiveness shall be addressed under the SCC rather than treated as automatic mobilisation.

13 Commencement of services

13.1 The Consultant shall confirm key expert availability and commence on the date stated in FBR's notice to commence, which shall be issued within fifteen days after signing. No fieldwork shall commence before the required authorisations and safety arrangements are in place.

14 Expiration of contract

14.1 The main reporting period and close-out activities shall follow the TOR and SCC. Follow-up support, confidentiality, retention, accrued rights and dispute provisions survive main assignment completion.

15 Entire agreement

15.1 This Contract contains all covenants, stipulations and provisions agreed by the Parties. No agent or representative of either Party has authority to make, and the Parties shall not be bound by or be liable for, any statement, representation, promise or agreement not set forth herein.

16 Modifications or variations

16.1 Any modification or variation of the terms and conditions of this Contract, including any modification or variation of the scope of the Services, may only be made by written agreement between the Parties. However, each Party shall give due consideration to any proposals for modification or variation made by the other Party.

16.2 In cases of any modifications or variations, the prior written consent of the Procuring Agency is required.

17 Force majeure

Definition

17.1 For the purposes of this Contract, "Force Majeure" means an event which is beyond the reasonable control of a Party, is not foreseeable, is unavoidable, and makes a Party's performance of its obligations hereunder impossible or so impractical as reasonably to be considered impossible under the circumstances, and subject to those requirements, includes, but is not limited to, war, riots, civil disorder, earthquake, fire, explosion, storm, flood or other adverse weather conditions, strikes, lockouts or other industrial action confiscation or any other action by Government agencies.

17.2 Force Majeure shall not include (i) any event which is caused by the negligence or intentional action of a Party or such Party's Experts, Sub-consultants or agents or employees, nor (ii) any event which a diligent Party could reasonably have been expected to both take into account at the time of the conclusion of this Contract, and avoid or overcome in the carrying out of its obligations hereunder.

17.3 Force Majeure shall not include insufficiency of funds or failure to make any payment required hereunder.

No breach

17.4 The failure of a Party to fulfill any of its obligations hereunder shall not be considered to be a breach of, or default under, this Contract insofar as such inability arises from an event of Force Majeure, provided that the Party affected by such an event has taken all reasonable precautions, due care and reasonable alternative measures, all with the objective of carrying out the terms and conditions of this Contract.

Measures

17.5 A Party affected by an event of Force Majeure shall continue to perform its obligations under the Contract as far as is reasonably practical, and shall take all reasonable measures to minimize the consequences of any event of Force Majeure.

17.6 A Party affected by an event of Force Majeure shall notify the other Party of such event as soon as possible, and in any case not later than fourteen (14) calendar days following the occurrence of such event, providing evidence of the nature and cause of such event, and shall similarly give written notice of the restoration of normal conditions as soon as possible.

17.7 Any period within which a Party shall, pursuant to this Contract, complete any action or task, shall be extended for a period equal to the time during which such Party was unable to perform such action as a result of Force Majeure.

17.8 During the period of their inability to perform the Services as a result of an event of Force Majeure, the Consultant, upon instructions by the Procuring Agency, shall either:

17.9 demobilize, in which case the Consultant shall be reimbursed for additional costs they reasonably and necessarily incurred, and, if required by the Procuring Agency, in reactivating the Services; or

17.10 continue with the Services to the extent reasonably possible, in which case the Consultant shall continue to be paid under the terms of this Contract and be reimbursed for additional costs reasonably and necessarily incurred.

17.11 In the case of disagreement between the Parties as to the existence or extent of Force Majeure, the matter shall be settled according to GCC 49 and 50.

18 Suspension

18.1 The Procuring Agency may suspend payment of an affected milestone for notified material non-performance, stating the breach and a reasonable remedy period not exceeding thirty days. Undisputed accepted milestones shall not be withheld solely because another milestone is disputed.

19 Termination

19.1 This Contract may be terminated by either Party as per provisions set up below:

Termination by FBR

19.2 FBR may terminate for an unremedied material default on fourteen days' written notice specifying the breach and remedy. Serious fraud, insolvency or a material confidentiality or independence breach may justify immediate termination after a recorded determination. Convenience termination requires thirty days' notice.

19.3 A failure to remedy a notified material breach, deliver required outputs or provide an approved team may constitute default. Any termination shall state its grounds and effective date.

19.4 Insolvency or bankruptcy of the Consultant or a material JV member shall be addressed with regard to ability to continue and the applicable legal process.

19.5 Failure to comply with a final binding arbitral award may constitute material breach.

19.6 Where force majeure prevents a material part of the Services for at least sixty days, either party may invoke the termination provisions.

19.7 For convenience termination FBR shall pay for accepted services and properly evidenced work in progress as provided in the SCC; no profit on unperformed services is payable.

19.8 Failure to maintain confirmed key personnel without an approved equivalent replacement may constitute default.

19.9 Procurement sanctions and contractual termination are separate remedies. FBR shall follow the applicable process for blacklisting and shall not treat an allegation alone as an operative final sanction.

Termination by the Consultant

19.10 The Consultant may terminate on at least thirty days written notice for a payment default, prolonged force majeure, failure to comply with a final award or another material FBR breach as specified in GCC 19.11 to 19.14.

19.11 The Consultant may give notice of termination where undisputed amounts remain unpaid for sixty days after the contractual due date and FBR fails to remedy within the thirty-day termination notice period.

19.12 If, as the result of Force Majeure, the Consultant is unable to perform a material portion of the Services for a period of not less than sixty (60) days.

19.13 If the Procuring Agency fails to comply with any final decision reached as a result of arbitration pursuant to GCC 49 and 50.

19.14 For another material FBR breach, the Consultant shall notify the breach and allow thirty days to remedy before termination, unless another express provision applies.

Surviving rights

19.15 On termination or expiry, accrued payment and other rights, confidentiality, data protection, record access and retention, follow-up obligations to the extent applicable, and dispute-resolution provisions shall survive according to their terms and applicable law.

Cessation of services

19.16 Upon termination of this Contract by notice of either Party to the other pursuant to GCC 19, the Consultant shall, immediately upon dispatch or receipt of such notice, take all necessary steps to bring the Services to a close in a prompt and orderly manner and shall make every reasonable effort to keep expenditures for this purpose to a minimum. With respect to documents prepared by the Consultant and equipment and materials furnished by the Procuring Agency, the Consultant shall proceed as provided, respectively, by Clauses GCC 27 or GCC 28.

Payment on termination

19.17 Upon termination of this Contract, the Procuring Agency shall make the following payments to the Consultant:

19.18 Payment on termination shall cover accepted milestones and verifiable satisfactory work in progress, assessed by reference to the milestone allocation and evidence of completion, without double counting previous payments.

19.19 Reasonable unavoidable demobilisation and cancellation costs are payable on convenience termination or prolonged force majeure where evidenced, mitigated and approved; no lost profit on unperformed work is payable.

20 General obligations of the Consultant

Standard of performance

20.1 The Consultant shall perform the Services and carry out the Services with all due diligence, efficiency and economy, in accordance with generally accepted professional standards and practices, and shall observe sound management practices, and employ appropriate technology and safe and effective equipment, machinery, materials and methods. The Consultant shall always act, in respect of any matter relating to this Contract or to the Services, as a faithful adviser to the Procuring Agency, and shall at all times support and safeguard the Procuring Agency's legitimate interests in any dealings with the third parties.

20.2 The Consultant shall employ and provide such qualified and experienced Experts and Sub-consultants as are required to carry out the Services.

20.3 The Consultant may subcontract part of the Services to an extent and with such Key Experts and Sub-consultants as may be approved in advance by the Procuring Agency

Law applicable to services

20.4 The Consultant shall perform the Services in accordance with the Contract and in accordance with the Law of Pakistan and shall take all practicable steps to ensure that any of its Experts and Sub-consultants, comply with the Applicable Law.

21 Conflict of interests

21.1 The Consultant shall hold the Procuring Agency's interest's paramount, without any consideration for future work, and strictly avoid conflict with other assignments or their own corporate interests.

Commissions and discounts

21.2 The payment of the Consultant pursuant to GCC 42 through 47 shall constitute the Consultant's only payment in connection with this Contract and, subject to GCC 21, the Consultant shall not accept for its own benefit any trade commission, discount or similar payment in connection with activities pursuant to this Contract or in the discharge of its obligations hereunder, and the Consultant shall use its best efforts to ensure that any Sub-consultants, as well as the Experts and agents of either of them, similarly shall not receive any such additional payment.

21.3 Furthermore, if the Consultant, as part of the Services, has the responsibility of advising the Procuring Agency on the procurement of goods, works or services. Any discounts or commissions obtained by the Consultant in the exercise of such procurement responsibility shall be for the account of the Procuring Agency.

Related activities

21.4 The Consultant agrees that, during the term of this Contract and after its termination, the Consultant and any entity affiliated with the Consultant, as well as any Sub-consultants and any entity affiliated with such Sub-consultants, shall be disqualified from providing goods, works or non-consulting services resulting from or

directly related to the Consultant's Services for the preparation or implementation of the project, unless otherwise indicated in the SCC.

Conflicting activities

21.5 The Consultant shall not engage, and shall cause its Experts as well as its Sub-consultants not to engage, either directly or indirectly, in any business or professional activities that would conflict with the activities assigned to them under this Contract.

Continuing disclosure

21.6 The Consultant has an obligation and shall ensure that its Experts and Sub-consultants shall have an obligation to disclose any situation of actual or potential conflict that impacts their capacity to serve the best interest of their Procuring Agency, or that may reasonably be perceived as having this effect. Failure to disclose said situations may lead to the disqualification of the Consultant or the termination of its Contract.

22 Confidentiality

22.1 Except with the prior written consent of the Procuring Agency, the Consultant and the Experts shall not at any time communicate to any person or entity any confidential information acquired in the course of the Services, nor shall the Consultant and the Experts make public the recommendations formulated in the course of, or as a result of, the Services.

23 Liability of the Consultant

23.1 The Consultant shall be liable for negligent errors, omissions and wilful default as specified in the SCC, subject to applicable professional liability requirements and express exceptions. An evidence-based qualified finding is not a breach merely because a court or authority reaches a different determination.

24 Insurance

24.1 The Consultant (i) shall take out and maintain, and shall cause any Sub-consultants to take out and maintain, at its (or the Sub-consultants', as the case may be) own cost but on terms and conditions approved by the Procuring Agency, insurance against the risks, and for the coverage specified in the SCC, and (ii) at the Procuring Agency's request, shall provide evidence to the Procuring Agency showing that such insurance has been taken out and maintained and that the current premiums therefore have been paid. The Consultant shall ensure that such insurance is in place prior to commencing the Services as stated in Clause GCC 13.

25 Accounting inspection and auditing

25.1 The Consultant shall keep, and shall make all reasonable efforts to cause its Sub-consultants to keep, accurate and systematic accounts and records in respect of the Services in such form and detail as will clearly identify relevant time changes and costs.

25.2 The Consultant shall permit FBR and lawfully authorised oversight bodies to inspect and copy assignment records, working papers and evidence relevant to procurement or performance. Equivalent access obligations shall bind approved sub-consultants, subject to lawful confidentiality safeguards.

25.3 Obstruction of lawful inspection may constitute breach and may be referred for action under the applicable procurement framework.

26 Reporting obligations

26.1 The Consultant shall submit to the Procuring Agency the reports and documents specified in Appendix A, in the form, in the numbers and within the time periods set forth in the said Appendix.

27 Proprietary rights in reports and records

27.1 Reports, assignment datasets, reconciliation schedules and evidence compiled for FBR shall be delivered to FBR and remain subject to FBR's ownership and use rights. Pre-existing methodologies, proprietary tools and third-party software remain with their owners, with rights needed to use the delivered outputs. Protected professional retention copies may be held under the TOR.

27.2 The Consultant shall disclose third-party licensing limitations before using tools that affect FBR's use of outputs. No unapproved licence shall prevent access to findings, evidence, calculations or reproducible results.

28 Equipment vehicles and materials

28.1 Equipment, vehicles and materials made available to the Consultant by the Procuring Agency, or purchased by the Consultant wholly or partly with funds provided by the Procuring Agency, shall be the property of the Procuring Agency and shall be marked accordingly. Upon termination or expiration of this Contract, the Consultant shall make available to the Procuring Agency an inventory of such equipment, vehicles and materials and shall dispose of such equipment, vehicles and materials in accordance with the Procuring Agency's instructions. While in possession of such equipment, vehicles and materials, the Consultant, unless otherwise instructed by the Procuring Agency in writing, shall insure them at the expense of the Procuring Agency in an amount equal to their full replacement value.

28.2 Any equipment or materials brought by the Consultant or its Experts into the Procuring Agency's country for the use either for the project or personal use shall remain the property of the Consultant or the Experts concerned, as applicable.

29 Code of conduct

29.1 The Procuring Agencies and the Consultant are bound to follow the Code of Ethics to be issued by the Authority.

30 Description of key experts

30.1 The title, agreed job description, minimum qualification and time-input estimates to carry out the Services of each of the Consultant's Key Experts are described in Appendix B.

30.2 The approved deployment shall be sufficient for the lump-sum scope. Changes to the allocation of expert inputs shall not reduce required competence, independence, field coverage or milestone performance. Key expert changes require prior written approval.

30.3 Additional work outside the contracted baseline requires a written variation and competent approval of any price and time effect. No informal instruction creates entitlement to additional payment.

31 Replacement of key experts

31.1 Except as the Procuring Agency may otherwise agree in writing, no changes shall be made in the Key Experts.

31.2 Substitution of a key expert during performance requires a written request justified by circumstances outside the Consultant's reasonable control, including death or medical incapacity. The Consultant shall promptly propose an available replacement of equal or better qualifications and relevant experience, subject to written FBR approval and at no increased baseline fee.

32 Additional key experts

32.1 Additional key experts require prior written FBR approval after review of qualifications, independence and availability. Silence is not approval. The Consultant remains responsible for maintaining adequate resources.

32.2 No additional remuneration is payable for resources required to complete the original lump-sum scope. Any approved additional scope shall be priced under the written variation.

33 Removal of experts or sub-consultants

33.1 FBR may require removal of personnel for substantiated serious misconduct, impermissible conflict or fraud, with written grounds and appropriate opportunity to respond where practicable. Urgent protective suspension may precede that review.

33.2 In the event that any of Key Experts, Non-Key Experts or Sub-consultants is found by the Procuring Agency to be incompetent or incapable in discharging assigned duties, the Procuring Agency, specifying the grounds therefore, may request the Consultant to provide a replacement.

33.3 Any replacement of the removed Experts or Sub-consultants shall possess better qualifications and experience and shall be acceptable to the Procuring Agency.

34 Replacement costs

34.1 Except as the Procuring Agency may otherwise agree, (i) the Consultant shall bear all additional travel and other costs arising out of or incidental to any removal and/or replacement, and (ii) the remuneration to be paid for any of the Experts provided as a replacement shall not exceed the remuneration which would have been payable to the Experts replaced or removed.

35 Working hours overtime and leave

35.1 Working hours and holidays for Experts are set forth in Appendix B. To account for travel time to/from the Procuring Agency's country, experts carrying out Services inside the Procuring Agency's country shall be deemed to have commenced or finished work in respect of the Services such number of days before their arrival in, or after their departure from, the Procuring Agency's country as is specified in Appendix B.

35.2 The Experts shall not be entitled to be paid for overtime nor to take paid sick leave or vacation leave except as specified in Appendix B, and the Consultant's remuneration shall be deemed to cover these items.

35.3 Any taking of leave by Key Experts shall be subject to the prior approval by the Consultant who shall ensure that absence for leave purposes will not delay the progress and or impact adequate supervision of the Services.

36 Assistance and authorisations

36.1 Assist the Consultant with obtaining work permits and such other documents as shall be necessary to enable the Consultant to perform the Services.

36.2 Facilitate prompt clearance through customs of any property required for the Services and of the personal effects of the Experts and their eligible dependents.

36.3 Issue to officials, agents and representatives of the Government all such instructions and information as may be necessary or appropriate for the prompt and effective implementation of the Services.

36.4 FBR shall facilitate lawful authorisations and professional/site access; no exemption from professional registration, tax or statutory requirements is created by this Contract.

36.5 Assist the Consultant, any Sub-consultants and the Experts of either of them with obtaining the privilege, pursuant to the applicable law in the Procuring Agency's country, of bringing into the Procuring Agency's country reasonable amounts of foreign currency for the purposes of the Services or for the personal use of the Experts and of withdrawing any such amounts as may be earned therein by the Experts in the execution of the Services.

36.6 Provide to the Consultant any such other assistance as may be specified in the SCC.

37 Access to sites

37.1 FBR shall facilitate lawful site access and coordinate licensee cooperation. The Consultant shall comply with site safeguards and remain responsible for damage caused by its negligence or wilful act. Access refusal,

unsafe conditions and missing records shall be recorded and referred to the Contract Manager; schedule relief shall be documented where the cause is outside the Consultant's control.

38 Changes in tax law

38.1 If, after the date of this Contract, there is any change in the applicable law in the Procuring Agency's country with respect to taxes and duties which increases or decreases the cost incurred by the Consultant in performing the Services, then the remuneration and reimbursable expenses otherwise payable to the Consultant under this Contract shall be increased or decreased accordingly by agreement between the Parties hereto, and corresponding adjustments shall be made to the contract amounts specified in Clause GCC 42.

39 FBR services facilities and property

39.1 The Procuring Agency shall make available to the Consultant and the Experts, for the purposes of the Services and free of any charge, the services, facilities and property described in the Terms of Reference (Appendix A) at the times and in the manner specified in said Appendix A.

39.2 In case that such services, facilities and property shall not be made available to the Consultant as and when specified in Appendix A, the Parties shall agree on (i) any time extension that it may be appropriate to grant to the Consultant for the performance of the Services, (ii) the manner in which the Consultant shall procure any such services, facilities and property from other sources, and (iii) the additional payments, if any, to be made to the Consultant as a result thereof pursuant to Clause GCC 16.

40 Counterpart personnel

40.1 The Procuring Agency shall make available to the Consultant free of charge such professional and support counterpart personnel, to be nominated by the Procuring Agency with the Consultant's advice, if specified in Appendix A.

40.2 If counterpart personnel are not provided by the Procuring Agency to the Consultant as and when specified in Appendix A, the Procuring Agency and the Consultant shall agree on (i) how the affected part of the Services shall be carried out, and (ii) the additional payments, if any, to be made by the Procuring Agency to the Consultant as a result thereof pursuant to Clause GCC 16.

40.3 Professional and support counterpart personnel, excluding Procuring Agency's liaison personnel, shall work under the exclusive direction of the Consultant. If any member of the counterpart personnel fails to perform adequately any work assigned to such member by the Consultant that is consistent with the position occupied by such member, the Consultant may request the replacement of such member, and the Procuring Agency shall not unreasonably refuse to act upon such request.

41 Payment obligation

41.1 FBR shall make payments for the Services in the manner provided in GCC 42 to 47 and the SCC.

42 Contract amount

42.1 The accepted tax-inclusive lump-sum price for the awarded lot is stated in the Contract and SCC. The financial breakdown is explanatory and shall reconcile to that total.

42.2 Payments shall not exceed the agreed PKR contract amount except under an authorised written variation and applicable law.

42.3 For any payments in excess of the contract amounts specified in GCC 42, an amendment to the Contract shall be signed by the Parties referring to the provision of this Contract that evokes such amendment.

43 Remuneration and expenses

43.1 Payments are deliverable-based against the fixed lump sum and accepted milestones in the SCC. The Consultant is not paid by actual expert time or reimbursed actual expenditure for the baseline scope.

43.2 FP-2 to FP-4 form the agreed price breakdown and allocation. Payment of a milestone does not entitle the Consultant to exceed the total contract price.

43.3 Unless the SCC provides for the price adjustment of the remuneration rates, said remuneration shall be fixed for the duration of the Contract.

43.4 The remuneration rates shall cover: (i) such salaries and allowances as the Consultant shall have agreed to pay to the Experts as well as factors for social charges and overheads (bonuses or other means of profit-sharing shall not be allowed as an element of overheads), (ii) the cost of backstopping by home office staff not included in the Experts' list in Appendix B, (iii) the Consultant's profit, and (iv) any other items as specified in the SCC.

43.5 No provisional expert rates or unapproved additional costs shall increase the lump sum.

44 Taxes and duties

44.1 The Consultant, Sub-consultants and Experts are responsible for meeting any and all tax liabilities arising out of the Contract unless it is stated otherwise in the SCC.

44.2 Identifiable indirect taxes are included in the contract price unless the SCC expressly implements an applicable legal change. No duplicate reimbursement is payable.

45 Currency of payment

45.1 Any payment under this Contract shall be made in the currency(ies) specified in the SCC.

46 Billing and payment

46.1 No mobilisation advance or advance payment is payable. No advance payment guarantee is required.

46.2 Invoices shall identify the accepted milestone, contract and lot, gross amount, taxes, deductions, prior payments and bank account. Attach written acceptance and the required supporting deliverable inventory.

46.3 FBR shall pay a complete, undisputed invoice within thirty days after acceptance of the relevant deliverable and receipt of the invoice, subject to statutory deductions. FBR shall promptly identify any disputed or unsupported portion and pay the undisputed portion.

46.4 Final payment follows written acceptance of D6 and D7 and the required data/evidence handover. FBR shall review within fourteen days and the Consultant shall address consolidated comments within seven days. Silence does not constitute acceptance. Acceptance shall not be unreasonably withheld for matters outside the contracted scope.

46.5 All payments under this Contract shall be made to the accounts of the Consultant specified in the SCC.

46.6 Payment of an interim milestone does not constitute final acceptance or relieve the Consultant of its surviving obligations, correction of attributable defects or completion of remaining Services.

47 Delayed payments

47.1 The SCC specifies the treatment of delayed payment. The Consultant's notice, suspension, termination and dispute remedies remain available under the Contract.

48 Good faith

48.1 The Parties undertake to act in good faith with respect to each other's rights under this Contract and to adopt all reasonable measures to ensure the realization of the objectives of this Contract.

49 Amicable settlement

49.1 The parties shall first seek amicable settlement through their authorised representatives within thirty days after written notice of a dispute. FBR's representative shall be Member (Customs-Operations) or a nominee not personally responsible for the disputed decision.

49.2 If amicable settlement fails, the parties may attempt mediation by agreement; unresolved disputes shall proceed under GCC 50 and the SCC.

50 Arbitration

50.1 Unresolved contractual disputes shall be referred to a sole arbitrator appointed by mutual consent under the Arbitration Act, 1940. If appointment is not agreed, either party may seek appointment through the competent court under applicable law. Seat and venue shall be Islamabad; proceedings shall be in English.

50.2 Arbitration may proceed during or after performance. Undisputed contractual obligations shall continue unless lawfully suspended. Costs shall be allocated by the arbitrator. Procurement grievances before contract effectiveness remain subject to the procurement grievance mechanism.

10 Special conditions of contract

The following provisions supplement and expressly amend the corresponding GCC. The signed Agreement prevails, followed by these SCC, GCC, TOR and issued addenda, accepted technical proposal, agreed financial schedules and other appendices, in that order. Negotiation minutes clarify but shall not change competed scope, price or selection requirements.

Agency and law

Reference: GCC 1 3 and 4

Procuring Agency: Federal Board of Revenue, Customs Wing, Government of Pakistan. Applicable law: Islamic Republic of Pakistan. Language: English. Day means calendar day unless stated otherwise.

Notices and representatives

Reference: GCC 6 and 9

Mr…… Customs Wing, Federal Board of Revenue

Consultant: as entered in the Agreement. Notices by hand/courier are effective on acknowledged delivery; email on acknowledged receipt, with follow-up where acknowledgement is absent.

Location and JV

Reference: GCC 7 and 8

Awarded lot number and baseline sites: as in the Agreement and Annex A. No international transfer of protected data without lawful approval. JV lead and members: as in the signed Agreement; members jointly and severally liable.

Effectiveness commencement and duration

Reference: GCC 11 to 14

Effective on signature by both parties, subject to submission of the required performance security. FBR shall issue notice to commence within fifteen days. Main assignment D1-D6: ninety days from commencement; D7 within seven days after D6. Review: fourteen days; correction: seven days. Follow-up support: twelve months from final acceptance; retained confidentiality and ten-year working-paper obligations survive. If no commencement notice is issued within thirty days of signing, parties shall review the cause and agree a lawful remedy without automatic deemed field mobilisation.

Scope changes

Reference: GCC 16

Baseline is the final Annex A and TOR. Any addition, deletion, transfer or other scope change requires a written variation and competent approval of independence, fee, resources and time. No automatic ten-percent count allowance or warehouse-average fee applies. Material expansion requires the applicable procurement process.

Delay suspension and termination

Reference: GCC 17 to 19

Document FBR access/data delay and events beyond reasonable control; grant justified time relief in writing. Consultant-attributable delay: liquidated damages of 0.5 percent of contract value per week or part, maximum ten percent; the same delay shall not be counted repeatedly across milestones. Delay beyond four weeks may trigger default action after the contractual notice/cure process. Convenience termination: thirty days. Default notice/cure: fourteen days, except the expressly identified serious immediate-termination events. Termination payments follow GCC 19.

Standards independence confidentiality

Reference: GCC 20 to 22

TOR clauses 5 and 9 apply. The CA firm remains responsible for independent professional judgment and accurate evidence-based reporting. No gifts or hospitality from audited entities. No engagement creating a conflict during the assignment or the twelve-month restricted follow-up period. Retention copies permitted only under TOR 7.4.

Professional liability

Reference: GCC 23

For ordinary negligent errors or omissions, aggregate contractual liability is limited to the professional remuneration component stated in FP-2, excluding reimbursable expenses and identifiable indirect taxes, subject to mandatory applicable law and the Consultancy Regulations. No contractual limitation protects fraud, wilful misconduct or liability that cannot lawfully be limited. Claims must establish the relevant breach, causation and loss; estimated recoveries are not guaranteed results. No other indemnity creates an inconsistent uncapped ordinary-negligence obligation.

Insurance

Reference: GCC 24

Professional indemnity insurance not less than total contract value; employers/workmen compensation and personal accident cover for deployed personnel; relevant third-party/site cover where appropriate. Evidence before field mobilisation and renewals on request. Cover and claims-notification arrangements shall address the follow-up period. Costs are included in the lump sum.

Records outputs and ownership

Reference: GCC 25 to 27

FBR has access to assignment working papers and evidence; retain for at least ten years and longer where a legal hold applies. Return original records and hand over required outputs against inventory. Pre-existing proprietary tools remain the Consultant's property; FBR receives the rights needed to use the outputs. The Consultant shall not publish or cite the assignment without written permission.

Equipment and conduct

Reference: GCC 28 and 29

Consultant-owned measurement/IT equipment remains its property. Equipment specifically purchased for FBR under an approved arrangement is FBR property. Site safety, ICAP ethics, approved data-security conditions and lawful conduct requirements apply.

Experts

Reference: GCC 30 to 35

The accepted TP-5/TP-6/TP-10 team forms Appendix B. Audit Manager full-time per awarded lot. Distinct key teams for concurrent lots. No substitution or additional key expert without written approval; equal or better qualifications and no baseline fee increase. No overtime or leave payment is added to the lump sum.

FBR inputs

Reference: GCC 36 to 40

Provide lawful authorisations, focal officers, coordinated access, available legal instruments and source records, and PRAL/PSW data facilitation. Data requisitions shall ordinarily be met within three working days, with exceptions recorded. Refusal, unsafe access or incomplete data shall be escalated. No deemed delegation of enforcement powers or blanket indemnity for Consultant negligence.

Fixed price and payments

Reference: GCC 41 to 46

Lump-sum tax-inclusive contract in PKR. No monthly time-based billing, actual-expense reimbursement or mobilisation advance. Milestones: accepted D1 ten percent; D4 twenty percent; D5 forty percent; D6 plus D7 thirty percent. Pay complete undisputed invoices within sixty days after relevant acceptance and receipt. Apply statutory deductions. No routine remuneration escalation; an applicable tax-law change is considered under GCC 38 through a written agreement without duplicate tax payment.

Acceptance

Reference: GCC 46

Use Annex C. FBR shall provide one consolidated set of comments within fourteen days; Consultant revises within seven. Silence is not acceptance. The Contract Manager shall escalate delayed review and document time relief; unsupported new-scope requests shall not delay acceptance of otherwise conforming outputs. Partial payments do not waive latent defects or surviving obligations.

Delayed payment

Reference: GCC 47

No separate contractual interest rate is stipulated. This does not exclude any non-waivable statutory entitlement, agreed dispute remedy or the Consultant’s express notice and termination rights.

Disputes

Reference: GCC 49 and 50

Amicable consultation thirty days; optional agreed mediation; then sole arbitrator by mutual agreement under Arbitration Act, 1940, failing agreement appointment through the competent court. Seat/venue Islamabad; English proceedings. Courts of competent jurisdiction at Islamabad shall have contractual jurisdiction subject to mandatory law.

Performance security

Reference: ITB 23 and Agreement

Ten percent of tax-inclusive contract value, scheduled-bank guarantee, within fourteen days of award, maintained until sixty days after final acceptance. The Consultant shall extend before expiry when acceptance is delayed. FBR shall release promptly after secured obligations and the specified period are complete. Any demand shall identify contractual default; no duplicate recovery for the same loss.

11 Bid security and bid securing declaration

11.1 Lot security schedule

Lot	Fixed bid security PKR	Beneficiary
1	Rs. 500,000	Federal Board of Revenue
2	Rs. 500,000	
3	Rs. 500,000	
4	Rs. 500,000	
5	Rs. 500,000	
6	Rs. 500,000	

The PDS requires monetary bid security.

11.2 Bid security bank guarantee

Bank guarantee number: _____

Issue date: _____

Expiry date: _____

Bidder or JV including all members: _____

Lot number: _____

Guaranteed amount in words and figures: _____

To: Federal Board of Revenue (HQ), Islamabad

We understand that the Bidder has submitted a proposal under RFP 4(4)-S(Admn)/2026 for the lot identified above. At the Bidder's request, we, the undersigned scheduled bank, irrevocably undertake to pay you any sum not exceeding the Guaranteed Amount upon receipt of your first written demand stating that the Bidder has withdrawn its proposal during validity, refused an arithmetic correction made under the bidding conditions, or, after notification of acceptance during validity, failed to sign the required contract or furnish the required performance security.

Your demand shall identify the breach and be received by us at the address below on or before the expiry date. Our liability shall not exceed the Guaranteed Amount. The guarantee shall remain valid for at least twenty-eight days beyond proposal validity, including any agreed extension. Release or expiry shall not affect a demand duly received before expiry.

Bank name and address for demands: _____

Authorised bank signatures: _____

Seal: _____

11.3 Bid securing declaration (Not Applicable)

Date: _____

RFP reference and lot: _____

Bidder or JV: _____

We understand that a Bid Securing Declaration applies only where the issued PDS expressly permits it instead of monetary security. We accept that breach of our proposal obligations, including withdrawal during validity or failure after acceptance to sign or furnish required performance security, may result in proceedings and sanctions under the applicable procurement framework. Any action shall follow the prescribed notice and review process. This declaration ceases on discharge under the bidding conditions, or twenty-eight days after expiry of our proposal where we are unsuccessful, subject to any timely initiated applicable proceedings.

Authorised signature: _____

Name and designation: _____

Firm or JV: _____

Date and seal: _____

12 Form of contract

Agreement

This Agreement is made on _____ between the President of the Islamic Republic of Pakistan acting through the Federal Board of Revenue, Customs Wing, represented by its duly authorised officer (the Procuring Agency), and _____, a chartered accountancy firm / Joint Venture comprising _____ and _____ (the Consultant). Each JV member is jointly and severally liable; the authorised lead member is _____.

FBR has requested the Services described in this Agreement. The Consultant represents that it has the professional authorisation, independence, personnel, competence and resources to perform them and agrees to do so under the Contract.

Contract particular	Agreed entry
RFP reference	4(4)-S(Admn)/2026
Contract number and date	_____
Awarded lot and category	_____
Accepted lump-sum price including taxes	PKR _____; in words _____
Professional remuneration component	PKR _____ as reconciled to FP-2
Commencement date	Date in written notice, issued within fifteen days of signing
Consultant authorised representative	_____
FBR Contract Manager and acceptance authority	_____
Payment bank and account	_____

The Contract comprises: (1) this signed Agreement; (2) SCC; (3) GCC; (4) Appendix A, being the TOR, issued addenda and final lot/warehouse schedule; (5) Appendix B, accepted key experts and deployment; (6) Appendix C, agreed financial schedules and milestone allocation; (7) Appendix D, FBR inputs and reporting/evidence protocols; and (8) Appendix E, executed Integrity Pact and performance guarantee. This is also the order of precedence, subject to mandatory law. Negotiation records shall not alter competed scope or cost.

The Consultant shall perform the Services and furnish the outputs in accordance with the Contract. FBR shall make the milestone payments and provide the agreed lawful access and inputs. No mobilisation advance is payable. Neither party may amend the Contract except through an authorised written variation under its terms and applicable procurement requirements.

For FBR authorised officer name and designation: _____

Signature and date: _____

Witness name signature and CNIC: _____

For Consultant authorised representative: _____

Signature and date: _____

Witness name signature and CNIC: _____

JV member signatures or attached authority: _____

13 Integrity pact

Declaration of fees commissions and brokerage payable in relation to the procurement

Contract number and date: _____

Lot number: _____

Contract value: _____

Consultant name: _____

M/s [Name of Consultant], Chartered Accountants, hereby declares that it has not obtained or induced the procurement of any contract, right, interest, privilege or other obligation or benefit from the Government of Pakistan (GoP) or any administrative subdivision or agency thereof or any other entity owned or controlled by GoP through any corrupt business practice.

Without limiting the generality of the foregoing, M/s [Name of Consultant] represents and warrants that it has fully declared the brokerage, commission, fees etc. paid or payable to anyone and not given or agreed to give and shall not give or agree to give to anyone within or outside Pakistan either directly or indirectly through any natural or juridical person, including its affiliate, agent, associate, broker, consultant, director, promoter, shareholder, sponsor or subsidiary, any commission, gratification, bribe, finder's fee or kickback, whether described as consultation fee or otherwise, with the object of obtaining or inducing the procurement of a contract, right, interest, privilege or other obligation or benefit in whatsoever form from GoP, except that which has been expressly declared pursuant hereto.

M/s [Name of Consultant] certifies that it has made and will make full disclosure of all agreements and arrangements with all persons in respect of or related to the transaction with GoP and has not taken any action or will not take any action to circumvent the above declaration, representation or warranty.

M/s [Name of Consultant] accepts full responsibility and strict liability for making any false declaration, not making full disclosure, misrepresenting facts or taking any action likely to defeat the purpose of this declaration, representation and warranty. It agrees that any contract, right, interest, privilege or other obligation or benefit obtained or procured as aforesaid shall, without prejudice to any other rights and remedies available to GoP under any law, contract or other instrument, be voidable at the option of GoP.

Notwithstanding any rights and remedies exercised by GoP in this regard, M/s [Name of Consultant] agrees to indemnify GoP for any loss or damage incurred by it on account of its corrupt business practices and further pay compensation to GoP in an amount equivalent to ten times the sum of any commission, gratification, bribe, finder's fee or kickback given by M/s [Name of Consultant] as aforesaid for the purpose of obtaining or inducing the procurement of any contract, right, interest, privilege or other obligation or benefit in whatsoever form from GoP.

Disclosed commissions, fees or brokerage (state none where applicable):

_____

For Procuring Agency name designation signature and date: _____

For Consultant name designation signature seal and date: _____

14 Performance guarantee form

Guarantee number and date: _____

Contract number: _____

Lot number: _____

Consultant: _____

Guarantee amount in words and figures: _____

Expiry date: _____

To: Federal Board of Revenue (HQ), Islamabad

WHEREAS the Consultant has undertaken to provide the third-party comprehensive audit Services for the lot under the Contract identified above, and the Contract requires a guarantee equal to ten percent of the contract value as security for performance; and WHEREAS we, the undersigned scheduled bank, have agreed to issue this guarantee:

We irrevocably undertake to pay FBR any sum or sums not exceeding the Guarantee Amount upon first written demand stating that the Consultant is in default of its obligations under the Contract, without requiring proof of the underlying loss or prior proceedings against the Consultant. The demand must identify the Contract and declared default and be received at the address below before expiry. The bank's aggregate liability shall not exceed the Guarantee Amount.

This guarantee shall remain valid until sixty days after final acceptance, represented by the stated expiry date as extended where necessary. The Consultant shall procure extension before expiry if final acceptance has not occurred. An agreed change or extension of the underlying Contract shall not discharge this guarantee, but shall not increase the bank's liability beyond the stated amount without written amendment. A demand received before expiry remains enforceable in accordance with its terms.

Bank name: _____

Address for demands: _____

Authorised signatures and seal: _____

Date: _____

15 Annexures

Annex A Warehouse wise audit universe

FBR shall complete the baseline schedule before issue and provide the same information to the successful firm (s) at the time Contract Signing.

Annex B Applicable criteria and legal register

Apply the Customs Act, 1969, Customs Rules, 2001 and transaction-specific applicable amendments, SROs, licence terms, public notices, standing orders and Customs General Orders. Use the historical provisions effective for the relevant transaction; present-day rates do not automatically apply to historical events. The register shall distinguish mandatory criteria from advisory recommendations.

Instrument or requirement	Period and applicability	Authority or reference
Customs bonded-warehousing provisions	As applicable to each site and transaction	Customs Act and Customs Rules
Duties taxes valuation and exemptions	Transaction-specific legal date	Applicable Rules, Regulation, Framework etc
POL allowable loss and measurement basis	Product/site/time-specific where legally applicable	Applicable Rules, Regulation , Framework etc
Licence and guarantee conditions	Relevant licence and instrument dates	Warehouse records and issuing authority
Data authorisation and security	Access and retention throughout assignment	FBR/PRAL authorisation and approved protocol

Annex C Acceptance and report checklist

Output	Acceptance criteria
D1	Complete lot baseline; methods and legal criteria; sampling; teams; dependencies; safety/data plans; programme and templates.
D4	Required site and risk coverage; reconciled interim findings; quantified exposure; limitations and access issues.
D5	Draft for every site; source-linked findings and computations; responses requested; reconciliation schedules.
D6	Final report for every site; consolidated totals without duplication; response and rejoinder matrix; evidence index; limitations; recommendations and AEO roadmap; editable and signed outputs.
D7	Presentation delivered and questions/clarifications recorded; complete handover inventory and final output register.

Acceptance record: Contract/lot _____; deliverable/version _____; received _____; reviewed by _____; accepted or comments issued _____; outstanding items and due date _____; authorised signature _____. A limitation properly investigated and transparently reported is assessed against the agreed procedures, not an assumed guarantee that all records exist or all revenue is recoverable.

Annex D Evidence and revenue register

Record	Minimum fields
Finding	Unique ID; lot/site/GD/product; period; criterion; facts; source references; cause where evidenced; risk/severity.
Revenue	Principal by levy; basis/date/rate; surcharge separately; potential penalty separately; existing demand/payment/stay; duplicate link; net non-duplicated exposure.
Evidence	Identifier; source/custodian; acquisition date/time; original/copy; hash or secure reference where relevant; chain of custody; storage/access log.
Response	Date communicated; recipient; response/deadline; non-response record; rejoinder; final status and action authority.
Physical verification	Site/tank/item; timestamp; method/instruments; calibration; units; quantities; movement cut-off; signatories/refusal; limitations and alternative procedures.

16 Procurement forms

Complete and sign the following technical forms for each lot. Add rows or attachments as necessary. The Financial Proposal comprises the separate FP forms in section 8. Historical contract values and firm financial capacity required below may appear in the Technical Proposal; the proposed assignment fee and rates shall not.

TP 1 Technical proposal submission

Date: _____

Lot number and title: _____

To: Secretary (Administration), Customs Wing, Federal Board of Revenue, Room 506, Fifth Floor, FBR House, Constitution Avenue, G-5, Islamabad

We offer the Services under RFP 4(4)-S(Admn)/2026 in accordance with the TOR and our Technical Proposal. Our separate Financial Proposal is uploaded in the financial envelope. We confirm that the information supplied is true, we meet the disclosed eligibility criteria, our signatory is authorised, our proposed experts have consented and are available, and our relationships and conflicts are disclosed in TP-7. We participate in only one proposal for this lot. Our proposal is valid for 180 days from closing and any accepted extension. If selected, we shall commence under FBR's notice within the specified mobilisation period and deliver D1-D6 within ninety days from commencement, with D7, acceptance and surviving support as stipulated. We acknowledge LCBS and the overall and category technical pass requirements.

Addenda received: _____

Authorised signature: _____

Name and designation: _____

Firm or JV: _____

Date and seal: _____

TP 2 Firm profile

Firm legal name and constitution: _____

ICAP firm registration and establishment date: _____

Practising authorisation of signing professionals: _____

QCR status and validity: _____

NTN and applicable sales-tax registrations: _____

Registered office and branches: _____

Full-time partners and FCA partners: _____

Professional staff by grade: _____

Network affiliation and common-control entities: _____

JV members and lead: _____

Authorised contact: _____

TP 3 Relevant completed experience

Use one record per engagement and identify the evaluation category claimed. Attach completion/acceptance evidence and a verifiable client reference. Identify any confidentiality restriction and provide an acceptable verification route.

Field	Bidder entry

Field	Bidder entry
Assignment title and client	
Client type and sector	
Scope and specialist procedures relevant to this lot	
Start completion and acceptance dates	
Total contract value and bidder performed share	
Role as sole firm JV or sub-consultant	
Evidence and reference contact	
Categories claimed and reason	

TP 4 Approach methodology and work plan

Maximum thirty pages excluding permitted supporting schedules and forms. Address: understanding and risk; legal criteria; three-year stock bridge and opening balances; physical verification and POL measurement where applicable; data completeness/analytics; revenue tests and high-risk/residual sampling; evidence and quantification; management response; independence; quality review; site safety/data security; field staffing and ninety-day programme; FBR inputs and dependencies. Include the lot-specific site coverage plan and programme. Comments on TOR shall not introduce a material qualification or price condition.

TP 5 Team composition and task assignment

Role	Name and firm	Tasks and lot	Person days
Engagement Partner			
Audit Manager and Team Leader			
Customs or Indirect-Tax Specialist			
Forensic or Data Analytics Specialist			
POL Measurement Specialist or Inventory and Logistics Specialist			
Engagement Quality Reviewer			
Field teams			

Attach signed commitments for external experts and sub-consultants, equipment availability for POL work and proposed locations/deployment. Identify full-time and intermittent inputs and separate teams for each permitted two-lot award combination.

TP 6 Curriculum vitae and availability

Proposed role and lot: _____

Name nationality and contact: _____

Professional qualifications and membership: _____

Employer or professional engagement status: _____

Post-qualification and relevant experience: _____

Comparable assignments including role client dates and outputs: _____

Languages and relevant technical skills: _____

Availability and other concurrent commitments: _____

I certify that this CV accurately describes my qualifications and experience, that I have consented to this nomination, and that I am available for the proposed inputs and permitted award combination. Expert signature/date _____. Firm authorised signature/date _____.

TP 7 Independence and related party disclosure

Identify the firm, JV members, affiliates, network entities and proposed sub-consultants. Disclose services and interests relating to the named lot universe during FY 2023-24 to FY 2025-26 and subsequent/continuing relationships up to submission. State none explicitly if applicable. Proposed mitigation is subject to FBR determination and does not override a disqualifying conflict.

Entity	Service or interest	Period	Affected auditor and response

We shall immediately disclose any new conflict and shall not accept a conflicting engagement or interest during performance or the twelve months after final acceptance. We shall comply with ICAP ethics and prohibit gifts or hospitality from audited entities. Authorised signature/date _____.

TP 8 Eligibility sanctions and material proceedings declaration

On applicable stamp paper, duly attested where required.

I, _____, CNIC _____, authorised on behalf of _____, declare that the firm/JV and its relevant members are legally and professionally eligible for this assignment and subject to no operative restriction disqualifying participation or performance. Current or relevant past procurement sanctions, professional disciplinary findings, pending material proceedings, fraud/corruption convictions and litigation affecting independence or performance are disclosed below, including status and orders. No allegation is represented as a conviction. We authorise verification and acknowledge consequences of material misrepresentation under the applicable framework.

Disclosures or none: _____

Supporting orders and status: _____

Deponent signature date and attestation: _____

TP 9 Financial capacity

Particular	FY 2023-24	FY 2024-25	FY 2025-26
Gross fee income PKR			

Particular	FY 2023-24	FY 2024-25	FY 2025-26
Net assets or partner capital PKR			
Professional indemnity cover PKR			

Attach audited financial statements and bank certificate confirming account conduct. Reconcile average gross fee income to the supporting statements and identify each JV member separately. Proposed assignment prices shall not be disclosed here.

TP 10 Lot preference and concurrent capacity

Lot bid	Preference rank	Team identifier	Permitted simultaneous combination
1			
2			
3			
4			
5			
6			

Rank all lots bid in a unique preference order. List every proposed two-lot combination and attach distinct expert names, days, field resources and other workload. No expert shall be double committed to simultaneous incompatible duties. The preference order is binding for ITB 29 allocation and may not change after closing. If not provided, ascending lot number applies. Authorised signature/date _____.

TP 11 JV specialist and quality commitments

JV members and lead member authority: _____

Joint and several liability undertaking: _____

Specialist sub-consultant scope and signed commitment: _____

Measurement equipment and calibration access: _____

Independent quality reviewer and reporting line: _____

Data security and site safety responsibilities: _____

Current workload and available field teams: _____

Attach the executed JV agreement or a binding undertaking signed by all members committing to execute the agreement before contract signature. Each member’s eligibility evidence shall be provided. Specialist support does not transfer the firm’s professional responsibility. Authorised signatures/date _____.