

REQUEST FOR PROPOSALS DOCUMENT

Procurement Activity	:	Hiring of Tax Consultant Firm		
Procurement Activity No.	:	24/2025-26		
Procurement Method	:	Open Competitive Selection		
Selection Procedure	:	Single Stage – One Envelope [1S1E]		
Contracting Approach	:	Framework Agreement (Intermittent)		
Proposals' Submission Date & Time	:	Date: 23-02-2026	Time: 1030 Hours	
Proposals' Opening Date & Time	:	Date: 23-02-2026	Time: 1100 Hours	
University's FTN	:	9011002-1		



ALLAMA IQBAL OPEN UNIVERSITY
Main Campus, Sector H-8, Islamabad

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PART-A

SELECTION PROCEDURE & REQUIREMENTS

SECTION I:

		<h2 style="margin: 0;">ALLAMA IQBAL OPEN UNIVERSITY</h2> <h3 style="margin: 0;">ISLAMABAD</h3>			
<h3 style="margin: 0;">REQUEST FOR PROPOSALS' NOTICE</h3> <h3 style="margin: 0;">HIRING OF TAX CONSULTANT FIRM</h3>					
Activity Ref. No.	:	24/2025-26			
Procurement Method	:	Single Stage-One Envelope [1S1E]			
Date & Time for Submission of Proposals	:	Date:	23-02-2026	Time:	1030 Hours, PST
Date & Time for Opening of Proposals	:	Date:	23-02-2026	Time:	1100 Hours, PST
<p>Allama Iqbal Open University (AIOU), Islamabad has allocated funds for acquiring non-consulting services including hiring of services of a "Tax Consultant Firm" to serve as its Advisor, on retainership basis. The Consultant will be responsible for providing tax-related services in accordance with federal and provincial taxation laws in Pakistan and ensuring ongoing compliance with statutory & legal requirements. The University now invites "Sealed Proposals" from experienced and well-established Tax Consultant Firms, duly authorized to practice in the country, having registration with Income & Sales Tax Departments for providing required services, having a satisfactory Quality Control Rating from the Institute of Chartered Accountants in Pakistan (ICAP).</p> <p>The procurement process shall be conducted in line with the "Single Stage-One Envelope" procedure of the Public Procurement Rules 2004 and any Regulations, Regulatory Guides, Procurement Guidelines or Instructions issued by the Authority (from time to time) and is open to all the eligible and qualified firms having the following:</p>					
Technical Competence:	<p>At least fifteen (15) years' professional experience of providing tax advisory services besides conducting systems/ processes assurance, pre-award assessments and control evaluations, to the Public Sector Companies/ Organizations/ International Donors or Donors' assisted projects, after acquiring stipulated qualifications.</p> <p>Must be having a satisfactory Quality Control Rating from the Institute of Chartered Accountants in Pakistan (ICAP).</p> <p>Moreover, the Tax Advisor Consultant must have minimum three (03) years of experience in dealing tax advisory services matters of Public Sector Universities.</p>				
Management Competence	<p>Annual Turnover from professional services exceeding Rs. 50 Million, having at least two (02) Partners/ Directors and twenty-five (25) professional staff with their list, qualification, experience address and proof that they are in the employment of the firm.</p> <p>The staff must be having hands on experience of matters related to tax calculations, preparation of taxation documents, tax filing of all kinds, for public & corporate sectors, familiarity with accounting software packages, and sound knowledge of accounting and bookkeeping procedures.</p>				
Geographical Experience	<p>In depth experience of delivering similar/comparable services to Public Sector Organizations/ Department, International Donors or Universities in Pakistan.</p>				
<p>Proposal(s) must be accompanied by a Proposal Security of required amount, in an acceptable form as given in the Request for Proposal Document as well as appearing at e-PADS. The scanned copy of Proposal Security must be uploaded through e-PADS and hardcopy must be submitted physically as instructed below.</p> <p>Request for Proposal Document containing detailed terms & conditions of the bidding process, can be downloaded from https://eprocure.gov.pk free of cost. Any query/ technical difficulty with regards to e-PADS, Public Procurement Regulatory Authority (PPRA) should be contacted.</p> <p>The Proposal(s) prepared in accordance with the instructions mentioned in the procurement activity's Request for</p>					

Proposal Document, must be submitted through **e-PADS** at <https://eprocure.gov.pk> by or before **1030 hours PST** on the closing date for procurement activity mentioned above. Whereas, the **Proposal Security** instrument, in original, in sealed envelope(s), duly mentioning the Name & Ref. Number of the procurement activity on the envelope(s), must be delivered at the aforementioned address one day before the proposals' submission due date & time. The proposals at **e-PADS** will be opened at **1100 hours PST** through **e-PADS** on the closing date for procurement activity in the presence of Service Providers' representatives who shall choose to attend the proposals' opening session to be held at **Room No. 104, Academic Complex, AIOU Main Campus, Sector H-8, Islamabad.**

This advertisement is available at website of PPRA & AIOU at www.ppra.org.pk and www.aiou.edu.pk/tender-notice, respectively.

Director
Directorate of Purchase & Stores
Allama Iqbal Open University, Sector H-8, Islamabad
Phone: 051-9250031, 9250035



**SECTION II:
INSTRUCTIONS TO
SERVICE PROVIDERS
(ITSPs)**

A. INTRODUCTION		
1. Scope	1.1	The Procuring Agency (PA), as indicated in the Data Sheet (DS) invites Proposals for hiring services of Chartered Accountancy Firm for carrying out external audit of Endowment Fund of the University, as specified in the DS and Section IV – Scope of Services/ Terms of Reference . The successful Service Provider will be expected to deliver the services within the specified period and timeline(s) as stated in the DS .
2. Sources of Funds	2.1	Source of funds is referred in Clause-1 of the Request for Proposals Notice.
3. Eligible Service Providers	3.1	A Service Provider may be a company or firm or public or semi-public agency of Pakistan.
	3.2	This Request for Proposals is open to all prospective Service Provider subject to any provisions of incorporation or licensing by the respective national incorporating agency or statutory body established for that particular trade or business.
	3.3	A Service Provider shall not have a conflict of interest. All Service Providers found to have a conflict of interest shall be disqualified. A Service Provider may be considered to have a conflict of interest with one or more parties in this selection process, if they: <ul style="list-style-type: none"> a) are associated or have been associated in the past, directly or indirectly with a firm or any of its affiliates which have been engaged by the Procuring Agency to provide consulting services for the preparation of the scope of services, requirements and other documents to be used for the procurement of services of Courier Company, to be hired under this Request for Proposals, b) have controlling shareholders in common, or c) receive or have received any direct or indirect subsidy from any of them, or d) have the same legal representative for purposes of this selection process, or e) have a relationship with each other, directly or through common third parties, that puts them in a position to have access to information about or influence on the Proposal of another Service Provider, or influence the decisions of the Procuring Agency regarding this selection process, or f) Submit more than one Proposal in this selection process.
	3.4	A Service Provider may be ineligible if: <ul style="list-style-type: none"> a) the Service Provider is declared bankrupt or, insolvent, b) payments in favor of the Service Provider is suspended in

		<p>accordance with the judgment of a court of law other than a judgment declaring bankruptcy and resulting (in accordance with the national laws) in the total or partial loss of the right to administer and dispose of its property,</p> <p>c) legal proceedings are instituted against such Service Provider involving an order suspending payments and which may result, in accordance with the national laws, in a declaration of bankruptcy or in any other situation entailing the total or partial loss of the right to administer and dispose of the property,</p> <p>d) the Service Provider is convicted, by a final judgment, of any offence involving professional conduct,</p> <p>e) the Service Provider is blacklisted and hence debarred due to involvement in corrupt and fraudulent practices, or performance failure or due to breach of Proposal securing declaration.</p> <p>f) The firm, Company or Service Provider, is blacklisted or debarred by a foreign country, international organization, or other foreign institutions for the period defined by them.</p>						
	3.5	Service Providers shall provide to the Procuring Agency evidence of their eligibility, proof of compliance with the necessary legal requirements to carry out the contract effectively.						
	3.6	Service Providers shall provide such evidence of their continued eligibility to the satisfaction of the Procuring Agency, as the Procuring Agency shall reasonably request.						
4. One Proposal per Service Provider	4.1	A Service Provider shall submit only one Proposal, in the same selection process.						
	4.2	No Service Provider can be a sub-contractor/consultant while submitting a Proposal individually in the same selection process.						
5. Cost of Request for Proposal	5.1	The Service Provider shall bear all costs associated with the preparation and submission of their proposal, and the Procuring Agency shall in no case be responsible or liable for those costs, regardless of the conduct or outcome of the selection process.						
B. REQUEST FOR PROPOSAL DOCUMENT								
6. Contents of Request for Proposal Documents	6.1	<p>The services required, selection procedures, and terms and conditions of the contract are prescribed in the Request for Proposals Document. In addition to the Request for Proposals, the Request for Proposals document which should be read in conjunction with any addenda issued in accordance with ITB 9.2 include:</p> <table border="0"> <tr> <td>Section I</td> <td>Request for Proposals Notice</td> </tr> <tr> <td>Section II</td> <td>Instructions to Service Providers (ITSPs)</td> </tr> <tr> <td>Section III</td> <td>Data Sheet (DS)</td> </tr> </table>	Section I	Request for Proposals Notice	Section II	Instructions to Service Providers (ITSPs)	Section III	Data Sheet (DS)
Section I	Request for Proposals Notice							
Section II	Instructions to Service Providers (ITSPs)							
Section III	Data Sheet (DS)							

		Section IV Section V Section VI Section VII Section VIII	Scope of Services/ Terms of Reference Forms – Proposal General Conditions of Contract (GCC) Special Conditions of Contract (SCC) Contract Forms
	6.2	The number of copies to be completed and returned with the Proposal is specified in the DS .	
	6.3	The Procuring Agency is not responsible for the completeness of the Request for Proposal Document and their addenda, if they were not obtained directly from the Procuring Agency or the signed pdf version downloaded from the website of the Procuring Agency. However, Procuring Agency shall place both the pdf and same editable version to facilitate the Service Provider for filling the forms.	
	6.4	The Service Provider is expected to examine all instructions, forms, terms and Scope of Services/ Terms of Reference in the Request for Proposal Document. Failure to furnish all the information required in the Request for Proposal Document will be at the Service Provider's risk and may result in the rejection of his proposal.	
7. Clarification of Request for Proposal Documents	7.1	A prospective Service Provider requiring any clarification of the Request for Proposal Document may notify the Procuring Agency in writing or in electronic form that provides record of the content of communication at the Procuring Agency's address indicated in the DS .	
	7.2	The Procuring Agency will within three (3) working days after receiving the request for clarification, respond in writing or in electronic form to any request for clarification provided that such request is received not later than three (03) days prior to the deadline for the submission of Proposals as prescribed in ITSP 21.1 . However, this clause shall not apply in case of alternate methods of Procurement.	
	7.3	Copies of the Procuring Agency's response will be forwarded to all identified Prospective Service Providers through an identified source of communication, including a description of the inquiry, but without identifying its source. The response of all such queries will invariably be available on the link of the Authority at e-PADS .	
	7.4	Should the Procuring Agency deem it necessary to amend the Request for Proposal Document as a result of a clarification, it shall do so following the procedure under ITSP 9 .	
	7.5	If indicated in the DS , the Service Provider's designated representative is invited at the Service Provider's cost to attend a	

		pre-proposal meeting at the place, date and time mentioned in the DS. During this pre-proposal meeting, prospective Service Providers may request clarification of the schedule of requirement, the Evaluation Criteria or any other aspects of the Request for Proposal Document.
	7.6	<p>Minutes of the pre-proposal meeting, if applicable, including the text of the questions asked by Service Providers, including those during the meeting (without identifying the source) and the responses given, together with any responses prepared after the meeting will be transmitted promptly to all prospective Service Providers who have obtained the Request for Proposal Document. Any modification to the Request for Proposal Document that may become necessary as a result of the pre-proposal meeting shall be made by the Procuring Agency exclusively through the use of an Addendum pursuant to ITSP 9. Non-attendance at the pre-proposal meeting will not be a cause for disqualification of a Service Provider.</p> <p>The Minutes of the pre-Proposal Meeting shall also be available on the link of Authority at e-PADS.</p>
8. Amendment of Request for Proposal Documents	8.1	Before the deadline for submission of Proposals, the Procuring Agency for any reason, whether at its own initiative or in response to a clarification requested by a prospective Service Provider or pre-proposal meeting may modify the Request for Proposal Document by issuing addenda.
	8.2	<p>Any addendum issued including the notice of any extension of the deadline shall be part of the Proposal Documents pursuant to ITSP 7.1 and shall be communicated in writing electronically through e-PADS. The uploading of the addendum will be dealt as a confirmation that the Procuring Agency has made the changes public, and the changes shall be binding on the Service Providers who have downloaded the Proposal Documents from the e-PADS. The Procuring Agency shall also promptly publish the Addendum at the Procuring Agency's web page identified in the DS:</p> <p><i>Provided that the Service Provider who had either already submitted their Proposal through e-PADS or handed over the Proposal to the courier prior to the issuance of any such addendum shall have the right to withdraw his already filed proposal and submit the revised proposal prior to the original or extended proposal submission deadline.</i></p>
	8.3	<p>To give prospective Service Providers reasonable time in which to take an addendum/corrigendum into account in preparing their Proposals, the Procuring Agency may, at its discretion, extend the deadline for the submission of Proposals:</p> <p><i>Provided that the Procuring Agency shall extend the deadline for submission of Proposals, if such an addendum is issued</i></p>

		<i>within last three (03) days of the Proposals' submission deadline.</i>
C. PREPARATION OF PROPOSALS		
9. Languages of Proposal	9.1	The Proposal prepared by the Service Provider, as well as all correspondence and documents relating to the Proposal exchanged by the Service Provider and the Procuring Agency shall be written in the English language unless specified in the DS . Supporting documents and printed literature furnished by the Service Provider may be in another language provided they are accompanied by an accurate translation of the relevant pages in the English language unless specified in the DS , in which case, for purposes of interpretation of the Service Provider, the translation shall govern.
10. Documents Constituting the Proposal	10.1	The Proposal prepared by the Service Provider on e-PADS as well as printed copy, shall constitute the following components: <ul style="list-style-type: none"> a) Form of Proposal and Proposal Prices completed in accordance with ITSP 13 and 14, b) Documentary evidence established in accordance with ITSP 12 that the Service Provider is eligible and/or qualified for the subject bidding process, c) Documentary evidence established in accordance with ITSP 11 that the services to be provided by the Service Provider are eligible services pursuant to the national laws, and conform to the Proposal Documents, d) Proposal Security or Bid Securing Declaration furnished in accordance with ITSP 16, e) Duly Notarized Power of Attorney authorizing the signatory of the Service Provider to submit the proposal, and f) Any other document required in the DS.
11. Documents Establishing Eligibility of Services and Conformity to Request for Proposal Document	11.1	Pursuant to ITSP 10 , the Service Provider shall furnish, as part of its Proposal, all those documents establishing the eligibility in conformity to the terms and conditions specified in the Proposal Documents for all goods and related services which the Service Provider proposes to deliver, both in electronic form by uploading at e-PADS and in hardcopy form, by submitting copy of the proposal by or before the deadlines for submission of Proposals.
	11.3	The documentary evidence of conformity of the services to the Proposal Documents may be in the form of literature, and data, and shall consist of: <ul style="list-style-type: none"> a) a detailed description of the essential technical details & performance characteristics of the Service Provider, b) an affirmative commentary on the Procuring Agency's Scope of Services/ Terms of Reference demonstrating

		substantial responsiveness of the Services to those requirements, or a statement of deviations and exceptions to the provisions of the Scope of Services/ Terms of Reference, c) any other procurement specific documentation requirement as stated in the DS .
	11.3	The required documents and other accompanying documents must be in English. In case any other language than English is used the pertinent translation into English shall be attached to the original version.
12. Documents Establishing Eligibility and Qualification of the Service Provider	12.1	Pursuant to ITSP 10 , the Service Provider shall furnish, as part of its Proposal, all those documents establishing the Service Provider's eligibility to participate in the selection process and/or its qualification to perform the contract if its Proposal is accepted.
	12.2	The documentary evidence of the Service Provider's eligibility to Proposal shall establish to the satisfaction of the Procuring Agency that the Service Provider, at the time of submission of its Proposal, is an eligible Service Provider.
	12.3	The documentary evidence of the Service Provider's qualifications to perform the contract if its Proposal is accepted shall establish to the satisfaction of Procuring Agency that: a) the Service Provider has the financial, technical, and supply capability necessary to perform the Contract, meets the qualification criteria specified in DS , b) that the Service Provider meets the qualification criteria listed in the Proposal Data Sheet.
13. Form of Proposal	13.1	The Service Provider shall fill the Form of Proposal furnished in the Request for Proposal Document. The Proposal Form must be completed without any alterations to its format and no substitute shall be accepted.
14. Proposal Prices	14.1	The Proposal Prices and discounts quoted by the Service Provider in the Form of Proposal and in the Price Schedule shall conform to the requirements specified below in ITSP Clause 14 and DS or exclusively mentioned hereafter in the proposal documents.
	14.2	All requirements in the Financial Proposal must be listed and priced separately. If a Price Schedule shows requirement listed but not priced, their prices shall be construed to be included in the prices of other items.
	14.3	Requirements not listed in the Financial Proposal shall be assumed not to be included in the Proposal, and provided that the Proposal is still substantially responsive in their absence or due

		<p>to their nominal nature, the corresponding average price of the respective requirement(s) of the remaining substantially responsive Service Provider (s) shall be construed to be the price of those missing item(s):</p> <p>Provided that:</p> <p>a) where there is only one (substantially) responsive Service Provider, or</p> <p>b) where there is provision for alternate proposals and the respective requirements are not listed in the other Proposals, the procuring agency may fix the price of missing items in accordance with market survey, and the same shall be considered as final price.</p>
	14.4	The Proposal price to be quoted in the Form of Financial Proposal in accordance with ITSP 14.1 shall be the total price of the Proposal, excluding any discounts offered.
	14.5	The Service Provider shall indicate on the appropriate Financial Proposal, the unit prices (where applicable) and total Proposal price of the required services, it proposes to deliver under the contract.
	14.6	Prices quoted by the Service Provider shall be fixed during the Service Provider's performance of the contract and shall not be subject to variation on any account. A Proposal submitted with an adjustable price will be treated as non-responsive and shall be rejected, pursuant to ITSP 26 .
15. Proposal Currencies	15.1	Prices shall be quoted in Pakistani Rupees, unless otherwise specified in the DS .
16. Proposal Validity Period	16.1	Proposals shall remain valid for the period specified in the DS after the Proposal submission deadline prescribed by the Procuring Agency. A Proposal valid for a shorter period shall be rejected by the Procuring Agency as non-responsive. The period of Proposal validity will be determined from the complementary Proposal securing instrument i.e. the expiry period of Proposal security or Proposal securing declaration as the case may be.
	16.2	Under exceptional circumstances, prior to the expiration of the initial Proposal validity period, the Procuring Agency may request the Service Providers' consent to an extension of the period of validity of their Proposals only once, for the period not more than the period of initial Proposal validity. The request and the Service Providers responses shall be made in writing or in electronic forms that provide record of the content of communication. The Proposal Security provided under ITSP 17 shall also be suitably extended. A Service Provider may refuse the request without forfeiting its Proposal Security or causing to be executed its Proposal Securing Declaration. A Service Provider agreeing to the request will not be required nor permitted to modify its Proposal,

		but will be required to extend the validity of its Proposal Security or Proposal Securing Declaration for the period of the extension, and in compliance with ITSP 17 in all respects.
	16.3	If the award is delayed by a period exceeding sixty (60) days beyond the expiry of the initial Proposal validity period, the contract price may be adjusted by a factor specified in the request for extension. However, the Proposal evaluation shall be based on the already quoted Proposal Price without taking into consideration on the above correction.
17. Proposal Security or Proposal Securing Declaration	17.1	Pursuant to ITSP 10 , unless otherwise specified in the DS , the Service Provider shall furnish as part of its Proposal, a Proposal Security in form of fixed amount not exceeding five percent
	17.2	The Proposal Security or Proposal Securing Declaration is required to protect the Procuring Agency against the risk of Service Provider's conduct which would warrant the security's forfeiture, pursuant to ITSP 17.9 .
	17.3	The Proposal Security shall be denominated in the local currency or in another freely convertible currency, and it shall be in the form specified in the DS which shall be in any of the following: <ul style="list-style-type: none"> a) a bank guarantee, an irrevocable letter of credit issued by a Scheduled bank in the form provided in the Request for Proposals Document or another form acceptable to the Procuring Agency and valid for twenty-eight (28) days beyond the end of the validity of the Proposal. This shall also apply if the period for Proposal Validity is extended. In either case, the form must include the complete name of the Service Provider, b) a cashier's or certified cheque, or c) another security if indicated in the DS.
	17.4	The Proposal Security or Proposal Securing Declaration shall be in accordance with the Form of the Proposal Security or Proposal Securing Declaration included in Section V (Standard Forms) or another form approved by the Procuring Agency prior to the Proposal submission.
	17.5	The Proposal Security shall be payable promptly upon written demand by the Procuring Agency in case any of the conditions listed in ITSP 17.9 are invoked.
	17.6	Any Proposal not accompanied by a Proposal Security or Proposal Securing Declaration in accordance with ITSP 17.1 or 17.3 shall be rejected by the Procuring Agency as non-responsive, pursuant to ITSP 26 .

	17.7	<p>Unsuccessful Service Providers' Proposal Security will be discharged or returned as promptly as possible, however in no case later than thirty (30) days after the expiration of the period of Proposal Validity prescribed by the Procuring Agency pursuant to ITSP 16. The Procuring Agency shall make no claim to the amount of the Proposal Security, and shall promptly return the Proposal Security document, after whichever of the following that occurs earliest:</p> <p>(a) the expiry of the Proposal Security,</p> <p>(b) the entry into force of a procurement contract and the provision of a performance security (or guarantee), for the performance of the contract if such a security (or guarantee), is required by the Request for Proposals Document,</p> <p>(c) the rejection by the Procuring Agency of all Proposals,</p> <p>(d) the withdrawal of the Proposal prior to the deadline for the submission of Proposals, unless the Request for Proposals Document stipulates that no such withdrawal is permitted.</p>
	17.8	<p>The successful Service Provider's Proposal Security will be discharged upon the Service Provider signing the contract pursuant to ITSP 37, or furnishing the performance security (or guarantee), pursuant to ITSP 38.</p>
	17.9	<p>The Proposal Security may be forfeited or the Proposal Securing Declaration executed:</p> <p>a) if a Service Provider:</p> <p>i) withdraws its Proposal during the period of Proposal Validity as specified by the Procuring Agency, and referred by the Service Provider on the Form of Proposal except as provided for in ITSP 16.2; or</p> <p>ii) does not accept the correction of errors pursuant to ITSP 29.2; or</p> <p>b) in the case of a successful Service Provider, if the Service Provider fails:</p> <p>i) to sign the contract in accordance with ITSP 37; or</p> <p>ii) to furnish performance security (or guarantee) in accordance with ITSP 38.</p>
18. Withdrawal, Substitution, and Modification of Proposal	18.1	<p>Before Proposal submission deadline, any Service Provider may withdraw, substitute, or modify its Proposal after it has been submitted by sending a written notice, duly signed by an authorized representative, and the corresponding substitution or modification must accompany the respective written notice.</p>
	18.2	<p>Proposals requested to be withdrawn in accordance with ITSP 17.1 shall be returned unopened to the Service Providers.</p>

19. Format and Signing of Proposal	19.1	<p>The Service Provider shall prepare and submit an original Proposal through e-PADS and the number of copies of the Proposal as indicated in the DS, in hard form by or before the deadline for submission of Proposal, clearly marking each “COPY”, as appropriate. In the event of any discrepancy between the electronic Proposal and its printed copy, the electronic Proposal submitted through e-PADS shall prevail.</p> <p>Provided that except in Single Stage One Envelope Procedure, the Proposal shall include only the copies of technical proposal.</p>
	19.2	<p>The original and the copy or copies of the Proposal shall be typed or written in indelible ink and shall be signed by the Service Provider or a person or persons duly authorized to sign on behalf of the Service Provider. This authorization shall consist of a written confirmation as specified in the DS and shall be attached to the Proposal. The name and position held by each person signing the authorization must be typed or printed below the signature. All pages of the Proposal, except for un-amended printed literature, shall be initialed by the person or persons signing the Proposal.</p>
	19.3	<p>Any interlineations, erasures, or overwriting shall be valid only if they are signed by the person or persons signing the Proposal.</p>
D. SUBMISSION OF PROPOSALS		
20. Sealing and Marking of Proposals	20.1	<p>In case of Single Stage One Envelope Procedure, the Service Provider shall submit the Proposal (both technical and financial) electronically through e-PADS.</p> <p>The Proposal prepared, shall be converted into PDF format, and uploaded in the respective Section on e-PADS.</p>
	20.2	<p>The inner and outer envelopes shall:</p> <ol style="list-style-type: none"> a) be addressed to the Procuring Agency at the address given in the DS, and b) bear the title of the subject procurement or Project name, as the case may be, as indicated in the DS, the Request for Proposals (RFP) title and number indicated in the DS, and a statement: “DO NOT OPEN BEFORE,” to be completed with the time and the date specified in the DS, pursuant to ITSP 21.1.
	20.3	<p>In case of Single Stage Two Envelope Procedure, the Proposal shall comprise two Proposals submitted simultaneously, one called the Technical Proposal and the other Financial Proposal. Both proposals shall be uploaded in the respective Sections on e-PADS.</p>
	20.4	<p>Copies of the Technical & Financial Proposals, submitted through e-PADS, should also be submitted in hard form by or before the due date for submission of Proposals, duly sealed, and the</p>

		Proposals (technical and financial) shall: <ul style="list-style-type: none"> a) be addressed to the Procuring Agency at the address provided in the Bidding Data, b) bear the name and identification number of the contract as defined in the Bidding Data; and provide a warning not to open before the time and date for proposal opening, as specified in the Bidding Data, pursuant to ITSP 21.1.
	20.5	If all envelopes are not sealed and marked as required by ITSP 20.2, ITSP 20.3 and ITSP 20.4 or incorrectly marked, the Procuring Agency will assume no responsibility for the misplacement or premature opening of Proposal.
21. Deadline for Submission of Proposals	21.1	Proposals shall be received by the Procuring Agency through e-PADS no later than the date and time specified in the DS .
	21.2	The Procuring Agency may, in exceptional circumstances and at its discretion, extend the deadline for the submission of Proposals by amending the Request for Proposals Document in accordance with ITSP 8 , in which case all rights and obligations of the Procuring Agency and Service Providers previously subject to the deadline will thereafter be subject to the new deadline.
22. Late Proposals	22.1	The Procuring Agency shall not consider for evaluation any Proposal that arrives after the deadline for submission of Proposals, in accordance with ITSP 21 .
	22.2	Any Proposal received by the Procuring Agency after the deadline for submission of Proposals shall be declared late, recorded, rejected and returned unopened to the Service Provider.
23. Withdrawal of Proposals	23.1	A Service Provider may withdraw its Proposal after it has been submitted, provided that written notice of the withdrawal of the Proposal, is received by the Procuring Agency prior to the deadline for submission of Proposals.
	23.2	Revised Proposal may be submitted after the withdrawal of the original Proposal in accordance with the provisions referred in ITSP 20 .
E. OPENING AND EVALUATION OF PROPOSALS		
24. Opening of Proposals	24.1	The Procuring Agency will open all Proposals received at e-PADS and physically in the form of hard copy, in public, in the presence of Service Providers' or their representatives who choose to attend, and other parties with a legitimate interest in the Proposal proceedings at the place, on the date and at the time, specified in the DS . The Service Providers' representatives present shall sign a register as proof of their attendance.
	24.2	First, envelopes marked " WITHDRAWAL " shall be opened and read out and the envelope with the corresponding Proposal shall

		not be opened, but returned to the Service Provider. No Proposal withdrawal shall be permitted unless the corresponding Withdrawal Notice contains a valid authorization to request the withdrawal and is read out at Proposal Opening.
	24.3	Second, outer envelopes marked “SUBSTITUTION” shall be opened. The inner envelopes containing the Substitution Proposal shall be exchanged for the corresponding Original Proposal being substituted, which is to be returned to the Service Provider unopened. No envelope shall be substituted unless the corresponding Substitution Notice contains a valid authorization to request the substitution and is read out and recorded at Proposal opening.
	24.4	Next, outer envelopes marked “MODIFICATION” shall be opened. No Technical Proposal and/or Financial Proposal shall be modified unless the corresponding Modification Notice contains a valid authorization to request the modification and is read out and recorded at the opening of the Proposals. Any Modification shall be read out along with the Original Proposal except in case of Single Stage Two Envelope Procedure where only the Technical Proposal, both Original as well as Modification, are to be opened, read out, and recorded at the opening. Financial Proposal, both Original and Modification, will remain unopened till the prescribed financial Proposal opening date.
	24.5	Other envelopes holding the Proposals shall be opened one at a time, in case of Single Stage One Envelope Procedure, the Service Providers names, the Financial Proposal prices, the total amount of each Proposal and of any alternative Proposal (if alternatives have been requested or permitted), any discounts, the presence or absence of Proposal Security, Proposal Securing Declaration and such other details as the Procuring Agency may consider appropriate, will be announced by the Procurement Evaluation Committee.
	24.6	The envelopes holding the Technical Proposals shall be opened one at a time, and the following read out and recorded: <ul style="list-style-type: none"> a) the name of the Service Provider, b) whether there is a modification or substitution, c) the presence of a Proposal Security, if required, and d) Any other details as the Procuring Agency may consider appropriate.
	24.7	Proposals not opened and not read out at the Proposal opening shall not be considered further for evaluation, irrespective of the circumstances. In particular, any discount offered by a Service Provider which is not read out at Proposal opening shall not be considered further.

	24.8	Service Providers are advised to send in a representative with the knowledge of the content of the Proposal who shall verify the information read out from the submitted documents. Failure to send a representative or to point out any un-read information by the sent Service Provider's representative shall indemnify the Procuring Agency against any claim or failure to read out the correct information contained in the Service Provider's Proposal.
	24.9	No Proposal will be rejected at the time of Proposal opening except for late Proposals which will be returned unopened to the Service Provider, pursuant to ITSP 22 .
	24.10	The Procuring Agency shall prepare minutes of the Proposal opening. The record of the Proposal opening shall include, as a minimum: the name of the Service Provider and whether or not there is a withdrawal, substitution or modification, the Proposal price if applicable, including any discounts and alternative offers and the presence or absence of a Proposal Security or Proposal Securing Declaration.
	24.11	The Service Providers' representatives who are present shall be requested to sign on the attendance sheet. The omission of a Service Provider's signature on the record shall not invalidate the contents and affect the record. A copy of the record shall be distributed to all the Service Providers.
	24.12	A copy of the minutes of the Proposal opening shall be furnished to individual Service Providers upon request.
	24.13	In case of Single Stage Two Envelop Selection Procedure, after the evaluation and approval of technical proposal the procuring agency, shall at a time within the Proposal validity period, publicly open the financial proposals of the technically accepted Proposals only. The financial proposal of Proposals found technically non-responsive shall be returned un-opened to the respective Service Providers subject to redress of the grievances from all tiers of grievances.
25. Confidentiality	25.1	Information relating to the examination, clarification, evaluation and comparison of Proposals and recommendation of contract award shall not be disclosed to Service Providers or any other persons not officially concerned with such process until the time of the announcement of the respective evaluation report.
	25.2	Any effort by a Service Provider to influence the Procuring Agency processing of Proposals or award decisions may result in the rejection of its Proposal.
	25.3	Notwithstanding ITSP 25.2 from the time of Proposal opening to the time of contract award, if any Service Provider wishes to contact the Procuring Agency on any matter related to the selection process, it should do so in writing or in electronic forms that provides record of the content of communication.

26. Clarification of Proposals	26.1	To assist in the examination, evaluation and comparison of Proposals (and post-qualification if applicable) of the Service Providers, the Procuring Agency may, ask any Service Provider for a clarification of its Proposal including breakdown of prices. Any clarification submitted by a Service Provider that is not in response to a request by the Procuring Agency shall not be considered.
	26.2	The request for clarification and the response shall be in writing or in electronic forms that provide record of the content of communication. In case of Single Stage Two Envelope Procedure, no change in the prices or substance of the Proposal shall be sought, offered, or permitted, whereas in case of Single Stage One Envelope Procedure, only the correction of arithmetic errors discovered by the Procuring Agency in the evaluation of Proposals should be sought in accordance with ITSP 29 .
	26.3	The alteration or modification in THE PROPOSAL which in any way, affect the following parameters, will be considered as a change in the substance of a Proposal: <ul style="list-style-type: none"> a) evaluation & qualification criteria, b) required scope of services/ terms of reference, c) all securities requirements, d) tax requirements, e) terms and conditions of Request for Proposals Document, f) change in the ranking of the Service Provider.
	26.4	From the time of Proposal opening to the time of Contract award if any Service Provider wishes to contact the Procuring Agency on any matter related to the Proposal it should do so in writing or in electronic forms that provide record of the content of communication.
27. Preliminary Examination of Proposals	27.1	Prior to the detailed evaluation of Proposals, the Procuring Agency will determine whether each Proposal: <ul style="list-style-type: none"> a) meets the eligibility criteria defined in ITSP 3 and ITSP 4, b) has been prepared as per the format and contents defined by the Procuring Agency in the Request for Proposals Document, c) has been properly signed, d) is accompanied by the required securities, and e) is substantially responsive to the requirements of the Request for Proposals Document. <p>The Procuring Agency's determination of a Proposal's responsiveness will be based on the contents of the Proposal</p>

		itself.
	27.2	<p>A substantially responsive Proposal is one which conforms to all the terms, conditions, and scope of services/ terms of reference of the Request for Proposals Document, without material deviation or reservation. A material deviation or reservation is one that:</p> <ol style="list-style-type: none"> affects in any substantial way the scope, quality, or performance of the Services, limits in any substantial way, inconsistent with the Request for Proposals Document, the Procuring Agency's rights or the Service Providers obligations under the Contract; or presenting substantially responsive Proposals, if rectified, would affect unfairly the competitive position of other Service Providers.
	27.3	<p>The Procuring Agency will confirm that the documents and information specified under ITSP 10, 11 and 12 have been provided in the Proposal. If any of these documents or information is missing or is not provided in accordance with the Instructions to Service Providers, the Proposal shall be rejected.</p>
	27.4	<p>The Procuring Agency may waive off any minor informality, nonconformity, or irregularity in a Proposal which does not constitute a material deviation, provided such waiver does not prejudice or affect the relative ranking of any Service Provider.</p> <p>Explanation: <i>A minor informality, non-conformity or irregularity is one that is merely a matter of form and not of substance. It also pertains to some immaterial defect in a Proposal or variation of a Proposal from the exact requirements of the Request for Proposal Notice that can be corrected or waived without being prejudicial to other service providers. The defect or variation is immaterial when the effect on quantity, quality, or delivery is negligible when contrasted with the total cost or scope of the r services being acquired. The Procuring Agency either shall give the Service Provider an opportunity to cure any deficiency resulting from a minor informality or irregularity in a Proposal or waive the deficiency, whichever is advantageous to the Procuring Agency. Examples of minor informalities or irregularities include failure of a Service Provider to:</i></p> <ol style="list-style-type: none"> <i>Submit the number of copies of signed Proposals required by the Request for Proposals' Notice,</i> <i>Furnish required information concerning the number of its employees,</i> <i>the firm submitting a Proposal has formally adopted or authorized, before the date set for opening of Proposals, the execution of documents by typewritten, printed, or stamped signature and submits evidence of such</i>

		<i>authorization and the Proposal carries such a signature.</i>
	27.5	Provided that a Technical Proposal is substantially responsive, the Procuring Agency may request the Service Provider to submit the necessary information or documentation, within a reasonable period of time, to rectify nonmaterial nonconformities or omissions in the Technical Proposal related to documentation requirements. Requesting information or documentation on such nonconformities shall not be related to any such aspect of the Technical Proposal linked with the ranking of the service providers. Failure of the Service Provider to comply with the request may result in the rejection of its Proposal.
	27.6	Provided that a Technical Proposal is substantially responsive, the Procuring Agency shall rectify quantifiable nonmaterial nonconformities or omissions related to the Financial Proposal. To this effect, the Proposal Price shall be adjusted, for comparison purposes only, to reflect the price of the missing or nonconforming item or component.
	27.7	If a Proposal is not substantially responsive, it will be rejected by the Procuring Agency and may not subsequently be evaluated for complete technical responsiveness.
28. Examination of Terms and Conditions; Technical Evaluation	28.1	The Procuring Agency shall examine the Proposal to confirm that all terms and conditions specified in the GCC and the SCC have been accepted by the Service Provider without any material deviation or reservation.
	28.2	The Procuring Agency shall evaluate the technical aspects of the Proposal submitted in accordance with ITSP 20 , to confirm that all requirements specified in Section IV – Scope of Services/ Terms of Reference , of the Request for Proposals Document have been met without material deviation or reservation.
	28.3	If after the examination of the terms and conditions and the technical evaluation, the Procuring Agency determines that the Proposal is not substantially responsive in accordance with ITSP 27 , it shall reject the Proposal.
29. Correction of Errors	29.1	Proposals determined to be substantially responsive will be checked for any arithmetic errors. Errors will be corrected as follows: <ul style="list-style-type: none"> a) if there is a discrepancy between unit prices and the total price that is obtained by multiplying the unit price and quantity, the unit price shall prevail, and the total price shall be corrected, unless in the opinion of the Procuring Agency there is an obvious misplacement of the decimal point in the unit price, in which the total price as quoted shall govern and the unit price shall be corrected,

		<p>b) if there is an error in a total corresponding to the addition or subtraction of sub-totals, the sub- totals shall prevail and the total shall be corrected,</p> <p>c) where there is a discrepancy between the amounts in figures and in words, the amount in words will govern, and</p> <p>d) Where there is discrepancy between grand total of price schedule and amount mentioned on the Form of Financial Proposal, the amount referred in Price Schedule shall be treated as correct subject to elimination of other errors.</p>
	29.2	The amount stated in the Financial Proposal will, be adjusted by the Procuring Agency in accordance with the above procedure for the correction of errors and, with, the concurrence of the Service Provider, shall be considered as binding upon the Service Provider. If the Service Provider does not accept the corrected amount, its Proposal will then be rejected, and the Proposal Security may be forfeited or the Proposal Securing Declaration may be executed in accordance with ITSP 17.9 .
30. Evaluation of Proposals	30.1	The Procuring Agency shall evaluate and compare only the Proposals determined to be substantially responsive, pursuant to ITSP 27 .
	30.2	In evaluating the Technical Proposal of each Proposal, the Procuring Agency shall use the criteria and methodologies listed in the DS and in terms of Scope of Services/ Terms of Reference. No other evaluation criteria or methodologies shall be permitted.
	30.3	The Procuring Agency's evaluation of a Proposal will take into account that the applicable General Sales Tax and other similar/applicable taxes, which will be payable on the services, if a contract is awarded to the Service Provider, are included in the prices.
31. Determination of Most Advantageous Proposal	31.1	In case where the Procuring Agency adopts the Cost Based Evaluation Technique and, the Proposal with the lowest evaluated price—from amongst those which are eligible, compliant and substantially responsive shall be the Most Advantageous Proposal.
	31.2	<p>The Procuring Agency may adopt the Quality & Cost Based Selection Technique due to the following two reasons:</p> <p>a) Where the Procuring Agency knows about the main features, usage and output of the services; however not clear about the complete features, requirements and functionalities of the services to be procured, and requires the Service Providers to submit their proposals defining those features, requirements and functionalities, or</p> <p>b) Where the Procuring Agency, in addition to the mandatory requirements, requires parameters specified in Evaluation Criteria to be evaluated while determining the quality of the</p>

		<p>services:</p> <p>In such cases, the Procuring Agency may allocate certain weightage to these factors as a part of Evaluation Criteria, and may determine the ranking of the Service Providers on the basis of combined evaluation in accordance with provisions of Rule 2(1)(h) of PPR-2004.</p>
32. Post-qualification of Service Provider and/or Abnormally Low Financial Proposal	32.1	<p>After determining the Most Advantageous Proposal, if neither the pre-qualification was undertaken separately nor any qualification parameters were undertaken as part of determining the Most Advantageous Proposal, the Procuring Agency shall carry out the post-qualification of the Service Provider using only the requirements specified in the DS.</p> <p>In case of International Procurement, the parameters for incorporation or licensing within Pakistan may be fulfilled as part of post qualification.</p>
	32.2	<p>Where the Proposal price is considered to be abnormally low, the Procuring Agency shall perform price analysis either during determination of Most Advantageous Proposal or as a part of the post-qualification process. The following process shall apply:</p> <p>(a) The Procuring Agency may reject a Proposal if the Procuring Agency has determined that the price in combination with other constituent elements of the Proposal is abnormally low in relation to the subject matter of the procurement (i.e. scope of the procurement or ancillary services) and raises concerns as to the capability and capacity of the respective Service Provider to perform that contract,</p> <p>(b) Before rejecting an abnormally low Proposal the Procuring Agency shall request the Service Provider an explanation of the Proposal or of those parts which it considers contribute to the Proposal being abnormally low; take account of the evidence provided in response to a request in writing; and subsequently verify the Proposal or parts of the Proposal being abnormally low,</p> <p>(c) The decision of the Procuring Agency to reject a Proposal and reasons for the decision shall be recorded in the procurement proceedings and promptly communicated to the Service Provider concerned,</p> <p>(d) The Procuring Agency shall not incur any liability solely by rejecting abnormally Proposal, and</p> <p>(e) An abnormally low Proposal means, in the light of the Procuring Agency's estimate and of all the Proposals submitted, the Proposal appears to be abnormally low by not providing a margin for normal levels of profit.</p> <p>Guidance for Procuring Agency:</p>

		<p>In order to identify the Abnormally Low Proposal (ALB) following approaches can be considered to minimize the scope of subjectivity:</p> <ul style="list-style-type: none"> (i) Comparing the Proposal price with the cost estimate, (ii) Comparing the Proposal price with the Proposals offered by other service providers submitting substantially responsive Proposals, and (iii) Comparing the Proposal price with prices paid in similar contracts in the recent past either government- or development partner-funded.
	32.3	The Procuring Agency will determine to its satisfaction whether the Service Provider that is selected as having submitted the most advantageous Proposal is qualified to perform the contract satisfactorily, in accordance with the criteria listed in ITSP 12.3 .
	32.4	The determination will take into account the Service Provider's financial, technical, and service delivery capabilities. It will be based upon an examination of the documentary evidence of the Service Provider's qualifications submitted by the Service Provider, pursuant to ITSP 12.3 , as well as such other information as the Procuring Agency deems necessary and appropriate. Factors not included in the Request for Proposals Document shall not be used in the evaluation of the Service Providers' qualifications.
	32.5	<p>Procuring Agency may seek "Certificate for Independent Price Determination" from the Service Provider and the results of reference checks may be used in determining award of contract.</p> <p>Explanation: The Certificate shall be furnished by the Service Provider. The Service Provider shall certify that the price is determined keeping in view of all the essential aspects such as human resource, its deployed infrastructure, assets & liabilities, value addition, optimization of resources due to economy of scale, transportation, insurance and margin of profit etc.</p>
	32.6	An affirmative determination will be a prerequisite for award of the contract to the Service Provider. A negative determination will result in rejection of the Service Provider's Proposal, in which event the Procuring Agency will proceed to the next ranked Service Provider to make a similar determination of that Service Provider's capabilities to perform satisfactorily.
F. AWARD OF CONTRACT		
33. Criteria of Award	33.1	Subject to ITSP 32 and 33 , the Procuring Agency will award the Contract to the Service Provider whose Proposal has been determined to be substantially responsive to the Request for Proposals Document and who has been declared as Most Advantageous Service Provider, provided that such Service Provider has been determined to be:

		<ul style="list-style-type: none"> a) eligible in accordance with the provisions of ITSP 3, b) is determined to be qualified to perform the Contract satisfactorily, and c) successful negotiations have been concluded, if any.
34. Negotiations	34.1	<p>Negotiations may be undertaken with the Most Advantageous Service Provider relating to the following areas:</p> <ul style="list-style-type: none"> a) a minor alteration to the technical details of the statement of requirements, b) reduction of scope for budgetary reasons, where the reduction is in excess of any provided for in the Request for Proposals Document, c) a minor amendment to the special conditions of Contract, d) finalizing payment arrangements, e) delivery arrangements, f) the methodology for provision of services, or g) clarifying details that were not apparent or could not be finalized at the time of selection process.
	34.2	Where negotiation fails to result into an agreement, the Procuring Agency may invite the next ranked Service Provider for negotiations. Where negotiations are commenced with the next ranked Service Provider, the Procuring Agency shall not reopen earlier negotiations.
35. Procuring Agency's Right to reject All Proposals	35.1	Notwithstanding ITSP 33 , the Procuring Agency reserves the right to reject all the Proposals, and to annul the selection process at any time prior to award of contract, without thereby incurring any liability to the affected Service Provider or Service Providers. However, the Authority (i.e. PPRA) may call from the Procuring Agency the justification of those grounds.
	35.2	Notice of the rejection of all Proposals shall be given promptly to all Service Providers that have submitted Proposals.
	35.3	The Procuring Agency shall upon request communicate to any Service Provider the grounds for its rejection of his Proposal(s), but is not required to justify those grounds.
36. Procuring Agency's Right to Vary Scope at the Time of Award	36.1	The Procuring Agency reserves the right at the time of contract award to increase or decrease the scope of services originally specified in the Request for Proposals Document (scope of services/ terms of reference) provided this does not exceed by the percentage indicated in the DS , without any change in unit price or other terms and conditions of the Proposal and Request for Proposals Document.

37. Notification of Award	37.1	Prior to the award of contract, the Procuring Agency shall issue a Final Evaluation Report giving justification for acceptance or rejection of the Proposals.
	37.2	Where no complaints have been lodged, the Service Provider whose Proposal has been accepted will be notified of the award by the Procuring Agency prior to expiration of the Proposal Validity period in writing or electronic forms that provide record of the content of communication. The Letter of Acceptance will state the sum that the Procuring Agency will pay the successful Service Provider in consideration for the execution of the scope of services as prescribed by the Contract (hereinafter and in the Contract called the "Contract Price).
	37.3	The notification of award will constitute the formation of the Contract, subject to the Service Provider furnishing the Performance Security (or guarantee) in accordance with ITSP 39 and signing of the contract in accordance with ITSP 38 .
	37.4	Upon the successful Service Provider's furnishing of the performance security (or guarantee) pursuant to ITSP 39 , the Procuring Agency will promptly notify each unsuccessful Service Provider, the name of the successful Service Provider and the Contract amount and will discharge the Proposal Security or Proposal Securing Declaration of the Service Providers pursuant to ITSP 17.7 .
38. Signing of Contract	38.1	Promptly after notification of award, Procuring Agency shall send the successful Service Provider the draft agreement, incorporating all terms and conditions as agreed by the parties to the contract.
	38.2	Immediately after the Redressal of grievance by the GRC, and after fulfillment of all condition's precedent of the Contract Form, the successful Service Provider and the Procuring Agency shall sign the contract.
	38.3	Where no formal signing of a contract is required, notification of award issued to the Service Provider shall be construed to be the contract.
39. Performance Security (or Guarantee)	39.1	After the receipt of the Letter of Acceptance, the successful Service Provider, within the specified time, shall deliver to the Procuring Agency a Performance Security (or Guarantee) in the amount and in the form stipulated in the DS and SCC , denominated in the type and proportions of currencies in the Letter of Acceptance and in accordance with the Conditions of Contract.
	39.2	If the Performance Security (or Guarantee) is provided by the successful Service Provider and it shall be in the form specified in the DS which shall be in any of the following: (a) certified cheque, cashier's or manager's cheque, or bank

		<p>draft,</p> <p>(b) irrevocable letter of credit issued by a Scheduled bank or in the case of an irrevocable letter of credit issued by a foreign bank, the letter shall be confirmed or authenticated by a Scheduled bank,</p> <p>(c) bank guarantee confirmed by a reputable local bank, or</p> <p>(d) surety bond callable upon demand issued by any reputable surety or insurance company.</p> <p>Any Performance Security (or guarantee) submitted shall be enforceable in Pakistan.</p>
	39.3	Failure of the successful Service Provider to comply with the requirement of ITSP 39 shall constitute sufficient grounds for the annulment of the award and forfeiture of the Proposal Security, in which event the Procuring Agency may make the award to the next ranked Service Provider or call for new Proposals.
40. Arbitrator	40.1	The Arbitrator shall be appointed by mutual consent of both the parties as per the provisions specified in the SCC .
41. Corrupt & Fraudulent Practices	41.1	Procuring Agencies (including beneficiaries of Government funded projects and procurement) as well as Service Providers/Contractors under Government financed contracts, observe the highest standard of ethics during the selection process and execution of such contracts, and will avoid engaging in any corrupt and fraudulent practices.
G. GRIEVANCE REDRESSAL & COMPLAINT REVIEW MECHANISM		
42. Constitution of Grievance Redressal	42.1	Procuring agency shall constitute a Grievance Redressal Committee (GRC) comprising of odd number of person with proper power and authorization to address the complaint. The GRC shall not have any of the members of Procurement Evaluation Committee. The Committee must have one subject specialist depending on the nature of the procurement.
43. GRC Procedure	42.1	Any party can file its written complaint against the eligibility parameters or any other terms and conditions prescribed in the prequalification or Request for Proposals Document found contrary to provision of Procurement Regulatory Framework, and the same shall be addressed by the GRC well before the Proposal submission deadline.
	42.2	Any Service Provider feeling aggrieved by any act of the procuring agency after the submission of his Proposal may lodge a written complaint concerning his grievances not later than seven days of the announcement of technical evaluation report and five days after issuance of final evaluation report.
	42.3	In case, the complaint is filed against the technical evaluation report, the GRC shall suspend the procurement proceedings.

	42.4	In case, the complaint is filed against the technical evaluation report, the GRC shall suspend the procurement proceedings. Provided that the complainant may raise the objection on any part of the final evaluation report in case where single stage one envelope selection procedure is adopted.
	42.5	The GRC, in both the cases shall investigate and decide upon the complaint within ten days of its receipt.
	42.6	Any Service Provider or the procuring agency not satisfied with the decision of the GRC may file Appeal before the Appellate Committee of the Authority on prescribed format after depositing the Prescribed fee.
	42.7	The Committee, upon receipt of the Appeal against the decision of the GRC complete in all respect shall serve notices in writing upon all the parties to appeal.
	42.8	The Committee shall call the record from the concerned procuring agency or the GRC as the case may be, and the same shall be provided within prescribed time.
	42.9	The Committee may after examination of the relevant record and hearing all the concerned parties, shall decide the complaint within fifteen (15) days of receipt of the Appeal.
	42.10	The decision of the Committee shall be in writing and shall be signed by the Head and each Member of the Committee. The decision of the committee shall be final.
H. MECHANISM OF BLACKLISTING		
44. Mechanism of Blacklisting	44.1	The Procuring Agency shall bar for not more than the time prescribed in Rule-19 of the Public Procurement Rules, 2004, from participating in their respective procurement proceedings, Service Provider or contractor who either: a) Involved in corrupt and fraudulent practices as defined in Rule-2 of Public Procurement Rules, b) Fails to perform his contractual obligations, and c) Fails to abide by the Proposal securing declaration.
	44.2	The show cause notice shall contain: a) precise allegation, against the Service Provider or contractor, b) the maximum period for which the Procuring Agency proposes to debar the Service Provider or contractor from participating in any public procurement of the Procuring Agency, and

		c) the statement, if needed, about the intention of the Procuring Agency to make a request to the Authority for debaring the Service Provider or sub-contractor/consultant from participating in public procurements of all the procuring agencies.
	44.3	The Procuring Agency shall give minimum of seven days to the Service Provider or contractor for submission of written reply of the show cause notice.
	44.4	In case, the Service Provider or contractor fails to submit written reply within the requisite time, the Procuring Agency may issue notice for personal hearing to the Service Provider or contractor/ authorize representative of the Service Provider or contractor and the Procuring Agency shall decide the matter on the basis of available record and personal hearing, if availed.
	44.5	In case the Service Provider or contractor submits written reply of the show cause notice, the Procuring Agency may decide to file the matter or direct issuance of a notice to the Service Provider or contractor for personal hearing.
	44.6	The Procuring Agency shall give minimum of seven days to the Service Provider or contractor for appearance before the specified officer of the Procuring Agency for personal hearing. The specified officer shall decide the matter on the basis of the available record and personal hearing of the Service Provider or contractor, if availed.
	44.7	The Procuring Agency shall decide the matter within fifteen days from the date of personal hearing unless the personal hearing is adjourned to a next date and in such an eventuality, the period of personal hearing shall be reckoned from the last date of personal hearing.
	44.8	The Procuring Agency shall communicate to the Service Provider or contractor the order of debaring the Service Provider or contractor from participating in any public procurement with a statement that the Service Provider or contractor may, within thirty days, prefer a representation against the order before the Authority.
	44.9	Such blacklisting or barring action shall be communicated by the Procuring Agency to the Authority and respective Service Provider or Service Providers in the form of decision containing the grounds for such action. The same shall be publicized by the Authority after examining the record whether the procedure defined in blacklisting and debarment mechanism has been adhered to by the procuring agency.
	44.10	The Service Provider may file the review petition before the Review Petition Committee Authority within thirty days of

		communication of such blacklisting or barring action after depositing the prescribed fee and in accordance with "Procedure of filing and disposal of review petition under Rule-19(3) Regulations, 2021". The Committee shall evaluate the case and decide within ninety days of filing of review petition.
	44.11	The Committee shall serve a notice in writing upon all respondent of the review petition. The notices shall be accompanied by the copies of review petition and all attached documents of the review petition including the decision of the procuring agency. The parties may file written statements along with essential documents in support of their contentions. The Committee may pass such order on the representation may deem fit.
	44.12	The Authority on the basis of decision made by the Committee either may debar a Service Provider or sub-contractor/consultant from participating in any public procurement process of all or some of the procuring agencies for such period as the deemed appropriate or acquit the Service Provider from the allegations. The decision of the Authority shall be final.





SECTION III: DATA SHEET

Data Sheet (DS)

The following specific data for the services to be procured shall complement, supplement, or amend the provisions in the Instructions to Service Providers (ITSPs). Whenever there is a conflict, the provisions herein shall prevail over those in ITSPs.

DS Clause Number	ITSP Number	Amendments of, and Supplements to, Clauses in the Instruction to Service Providers
A. Introduction		
1.	1.1	<p>Name of Procuring Agency: Allama Iqbal Open University</p> <p>The subject of procurement is: “Hiring of Tax Consultant Firm” at Islamabad basis.</p> <p>Period for delivery of Services: Three (03) Years, however, extendable on yearly basis, subject to satisfactory performance evaluation.</p> <p>Commencement date for delivery of Services: from the date of signing of contract agreement</p>
2	2.1	<p>Financial years for the operations of the Procuring Agency: 2025-26, 2026-27 & 2027-28.</p> <p>Name and identification number of the Contract: 24/2025-26</p>
3.	3.1	<p>Maximum number of members in the joint venture, consortium or association shall be: Joint venture is not allowed.</p>
B. Request for Proposals Document		
4.	6.2	<p>The number of documents to be completed and returned is:</p> <ul style="list-style-type: none"> (i) The original Proposal to be uploaded at e-PADS, and (ii) Proposal Security instrument, in original, in sealed envelope to be submitted physically before the Proposals' submission deadline. <p>The bidders are advised “NOT” to upload the Proposal Document with their proposal on e-PADS as it makes the System slow, causing issues in downloading the e-proposal during proposals' opening.</p>
5.	7.1	<p>The address for clarification of Request for Proposals Document is:</p> <p style="text-align: center;">Mr. Shafqat Ali Assistant Director Directorate of Purchase & Stores, Allama Iqbal Open University Storage Building, Behind Block # 3, Main Campus,</p>

		<p>Sector H-8, Islamabad Telephone: +92(51) 92571332 E-mail: shafqat.ali@aiou.edu.pk</p> <p>Requests for clarification(s) should be received on e-PADS.</p>
	7.5	Not applicable
C. Preparation of Proposals		
6.	9.1	The Language of all correspondences and documents related to the Proposal is: English
7.	10.1 (f)	<p>In addition to the documents stated in ITSP 10, the following documents must be included with the Proposal:</p> <ul style="list-style-type: none"> (i) Copy of the firm's registration or incorporation certificate or any other legal registration document whichever is applicable, (ii) Registration with Income & Sales Tax Departments and proof of an Active Taxpayer of both kind of taxes, (iii) Proof of satisfactory Quality Control Rating from the Institute of Chartered Accountants in Pakistan (ICAP), (iv) Copies of Audited Balance Sheets for last three (03) years including profit & loss account & auditors notes, to ascertain that the Service Provider has Annual Turnover from professional services exceeding Rs. 50 Million, (v) Documentary evidence establishing that the Service Provider has proven track record of at least fifteen (15) years of providing tax advisory services besides conducting systems/ processes assurance, pre-award assessments and control evaluations, to the Public Sector Companies/ Organizations/ International Donors or Donors' assisted projects, after acquiring stipulated qualifications, (vi) Documentary evidence establishing minimum three (03) years of experience on account of rendering similar/ comparable satisfactory services to Public Sector Universities in Pakistan, (vii) Details establishing that the Service Provider has at least two (02) Partners/ Directors and twenty-five (25) professional staff with their list, qualification, experience address and proof that they are in the employment of the firm. The staff must be having hands-on experience of matters related to tax calculations, preparation of taxation documents, tax filing of all kinds, for public & corporate sectors, familiarity with accounting software packages, and sound knowledge of accounting and bookkeeping procedures. Brief CVs must be submitted for Partners/ Directors of firms and permanent senior technical staff members, and

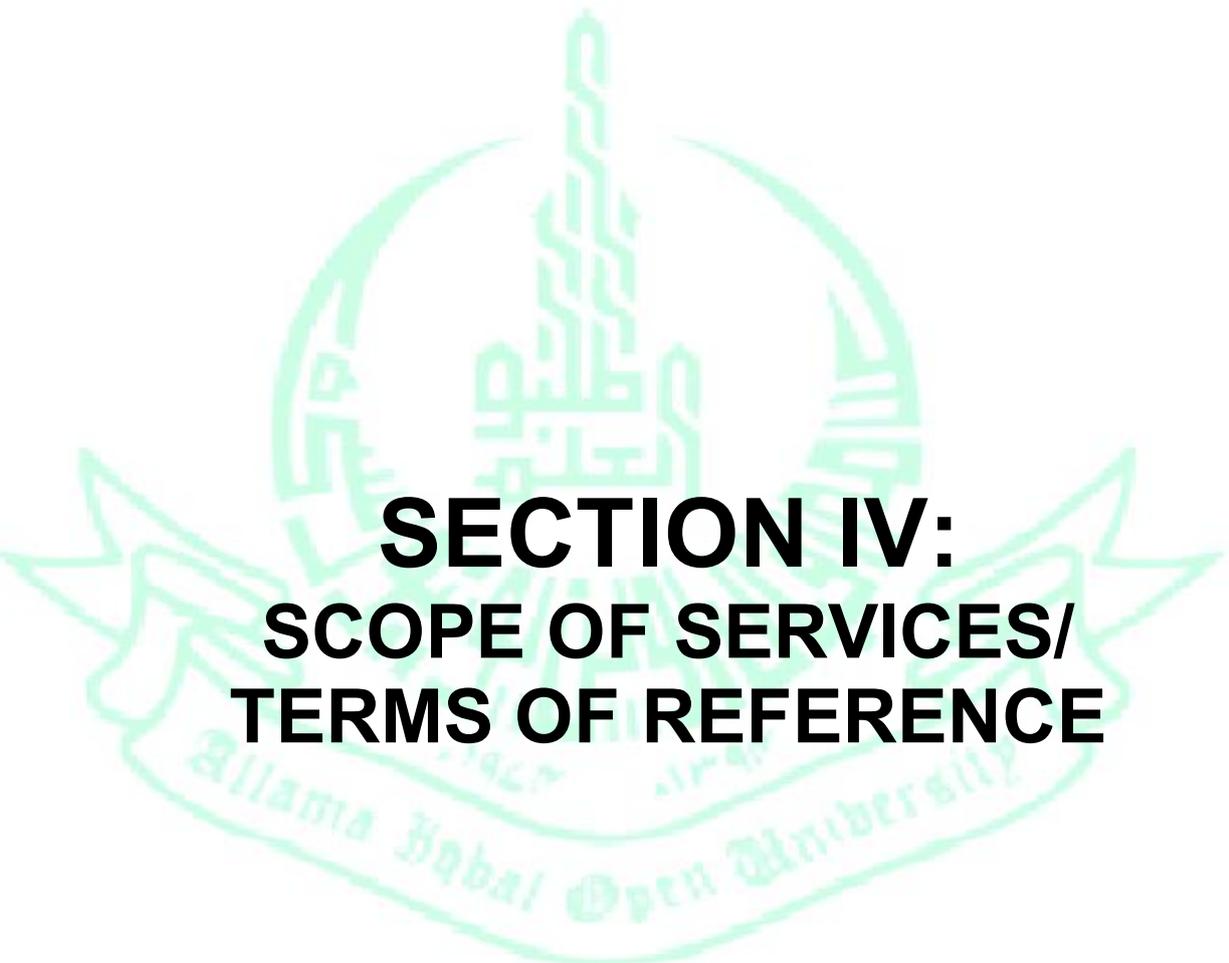
		(viii) Affidavit on judicial paper of at least Pak. Rs. 100/- as per the formats, given in the Request for Proposal, about (a) no blacklisting/ debarment of the Service Provider, (b) no conflict of interest, and (c) surety to comply with Proposal validity period despite the market inflation risks.
8.	12.3 (a)	<p>The qualification criteria required from Service Providers in ITSP 12.3 (a) is modified as follows:</p> <p>a. Responsiveness of the Proposals shall be determined on following parameters:</p> <p>(ii) Duly Notarized Power of Attorney authorizing the signatory of the Service Provider to submit the Proposal,</p> <p>(iii) Submission of Proposal on prescribed Proposal's Submission Form, as per the format provided in the Request for Proposals document, printed on letterhead of the Service Provider, and duly signed and stamped by the authorized representative of the Service Provider [Proposals submitted otherwise, shall not be accepted],</p> <p>(iv) Submission of Price Schedule on prescribed Financial Proposal Submission Form, as per the format provided in the Request for Proposals document, printed on letterhead of the Service Provider, and duly signed and stamped by the authorized representative of the Service Provider [Proposals submitted otherwise, shall not be accepted],</p> <p>(v) Confirmation/Compliance with Proposal Validity Period,</p> <p>(vi) Confirmation/Compliance with Payment Schedule specified in the Special Conditions of Contract <i>[deviations in payment schedule shall not be accepted]</i>,</p> <p>(vii) Legally registered entity in Pakistan,</p> <p>(viii) Registration with Income & Sales Tax Departments and proof of an Active Taxpayer of both kind of taxes,</p> <p>(ix) Proof of satisfactory Quality Control Rating from the Institute of Chartered Accountants in Pakistan (ICAP),</p> <p>(x) Copies of Audited Balance Sheet for last three (03) years including profit & loss account & auditors notes, to ascertain the that the Service Provider has Annual Turnover from professional services exceeding Rs. 50 Million,</p> <p>(xi) Submission of required Proposal Security as per ITSP Clauses 16 & 17 and corresponding details in Data Sheet, and</p> <p>(xii) Affidavit on judicial paper of at least Pak. Rs. 100/- as per the formats, given in the Request for Proposals document, about (a)</p>

		<p>no blacklisting/debarment of the Service Provider, (b) no conflict of interest, and (c) surety to comply with Proposal validity period despite the market inflation risks.</p> <p>A responsive Service Provider should meet all the above parameters, otherwise, the Proposal shall be declared non-responsive without any consideration to technical specifications of offered goods and prices.</p> <p>b. Eligibility of the Service Provider shall be determined on following factors considerate of the provisions of ITSP 27:</p> <p>(i) Should be having relevant experience during last fifteen (15) years rendering tax advisory services besides conducting systems/ processes assurance, pre-award assessments and control evaluations, to Public Sector Companies/ Organizations/ International Donors or Donors' assisted projects, after acquiring stipulated qualifications,</p> <p>(ii) Minimum three (03) years experience of dealing tax advisory services matters of Public Sector Universities in Pakistan,</p> <p>(iii) Through the last three (03) years audited statement, as a minimum, having Annual Turnover from professional services exceeding Rs. 50 Million, and</p> <p>(iv) Having at least two (02) Partners/ Directors and twenty-five (25) professional staff.</p> <p>An affirmative determination will be a prerequisite for award of the contract to the Service Provider. A negative determination will result in rejection of the Service Provider's Proposal, in which event the Procuring Agency will proceed to the next lowest evaluated Proposal to make a similar determination of that Service Provider's capabilities to perform satisfactorily.</p>
9.	14.1	<p>The price quoted shall be on Delivered Duty Paid (DDP) basis i.e. inclusive of all applicable indirect taxes, remuneration, reimbursables, insurance, and ancillary/ allied services, if any.</p> <p>If there is no mention of inclusion of charges on account of indirect taxes, remuneration, reimbursables, insurance, and ancillary/ allied services, as required in the Scope of Services, the quoted price shall be considered as inclusive of all charges.</p>
	14.6	<p>The price (Rates of Tax Consulting Services) shall remain fixed during the overall period of the contract.</p> <p>Nonetheless, the Procuring Agency shall be at liberty to evaluate & establish its satisfaction, about delivery of required services every year. It may consider a revision of rates based on cogent reasons.</p>
10.	15.1	The currency of the Proposal shall be Pakistani Rupee.

11.	16.1	<p>The Proposal Validity period shall be: 120 days.</p> <p><i>Whereas the price of the successful Service Provider shall remain fixed/ valid for the period of three (03) years, under Intermittent Contracting Approach.</i></p>
12.	17.1	The amount of Proposal Security shall be: Pak. Rs. 20,000/-
	17.3	<p>The currency of the Proposal Security shall be: Pak. Rs.</p> <p>The Proposal Security shall be in the form of CDR, Bank Draft, Pay Order or Banker's Cheque in favour of "Treasurer, AIU" Islamabad.</p> <p>Proposal to be submitted through e-PADs, must be accompanied by a Proposal Security amounting to Pak. Rs. 20,000/-. The hardcopy of the Proposal Security must be submitted physically by or before the proposals opening date, whereas, the scanned copy of Proposal Security must be uploaded through e-PADS.</p> <p>Late submission of Proposal Security instrument and/ or if it is not uploaded at e-PADS, shall not be allowed and such Proposal shall be declared "non-responsive".</p> <p>Proposal security validity should be at least 148 days.</p> <p>No personal cheques will be acceptable at any cost.</p> <p>Also, the previous Proposal security will not be considered or carried forward.</p> <p>Bid-Security Declaration and Insurance Guarantees shall not be acceptable.</p> <p>The Proposal found deficient of the amount as per the ITSP 17.1 in respect of proposal security or proposal security is absent, the same will not be considered for evaluation.</p> <p>The Proposal Security of successful Service Provider shall be retained by the University as "Performance Guarantee" upon award of contract.</p>
13.	19.1	Original Proposal to be submitted electronically through e-PADS . The original Proposal Security must be submitted (in hard form) before proposals' opening deadline.
	19.2	<p>The written confirmation of Authorization to sign on behalf of the Service Provider shall consist of:</p> <p>A power of attorney authorizing the signatory to sign the Proposal on behalf of the Service Provider from competent authority must be provided along with the Proposal. If the signatory of the Proposal is duly authorized by the memorandum and article of association or the constitution of the Service Provider, certified</p>

		copy of the relevant section of the said constitution should be provided. In case, the Service Provider is a sole proprietorship/ partnership firm, necessary affidavit should be provided. Otherwise, the Proposal may be rejected.								
D. Submission of Proposals										
14.	20.2 (a)	<p>Proposal shall be submitted electronically through e-PADS. Proposal Security instrument, in original, in sealed envelope(s), duly mentioning the Name & Ref. Number of the procurement activity on the envelope(s), must be delivered at the aforementioned address by or before the proposals' submission date & time:</p> <p style="text-align: center;">Room No. 104, Academic Complex, Allama Iqbal Open University, Main Campus, Sector H-8, Islamabad.</p> <p>If a Service Provider fails to upload the Proposal at e-PADS, the University shall not be responsible for such failure as e-PADS is being owned and hosted by Public Procurement Regulatory Authority (PPRA) and any related grievance, if a Service Provider wishes to launch, should be addressed & submitted directly to PPRA. The University shall not entertain/ respond to any such grievance.</p>								
	20.2 (b)	<p>The following Procurement Activity Title & Reference No., should be written on Outer Envelope, in which Proposal Security instrument, in original, will be placed:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Activity Title</th> <th style="width: 30%;">Ref. No</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Hiring of Tax Consultant Firm</td> <td style="text-align: center;">24/2025-26</td> </tr> </tbody> </table> <p>The Outer Envelope, in which Proposal Security instrument, in original, will be placed, should have a statement "DO NOT OPEN BEFORE" the following Time and date:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Time</th> <th style="width: 40%;">Date</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1100 Hours</td> <td style="text-align: center;">23-02-2026</td> </tr> </tbody> </table>	Activity Title	Ref. No	Hiring of Tax Consultant Firm	24/2025-26	Time	Date	1100 Hours	23-02-2026
	Activity Title	Ref. No								
	Hiring of Tax Consultant Firm	24/2025-26								
Time	Date									
1100 Hours	23-02-2026									
15.	21.1	<p>The deadline for submission of Proposals at e-PADS is:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Day</th> <th style="width: 33%;">Date</th> <th style="width: 33%;">Time</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Monday</td> <td style="text-align: center;">23-02-2026</td> <td style="text-align: center;">1030 Hours</td> </tr> </tbody> </table>	Day	Date	Time	Monday	23-02-2026	1030 Hours		
Day	Date	Time								
Monday	23-02-2026	1030 Hours								
E. Opening and Evaluation of Proposals										
16.	24.1	<p>The Proposal Opening of the Procurement Activity, shall take place at following location, through e-PADS:</p> <p style="text-align: center;">Room No. 104, Academic Complex, Allama Iqbal Open University, Main Campus, Sector H-8, Islamabad.</p>								

		Day	Date	Time
		Monday	23-02-2026	1100 Hours
17.	30	Not Applicable		
18.	30.4	Not Applicable		
19.	31.	The Procuring Agency will evaluate the completeness of the combined Proposal and compare the Financial Cost on least cost basis by taking into account discounts offered by the Service Provider, if any, to determine the Most Advantageous Proposal.		
20.	32.1	Not Applicable		
F. Award of Contract				
21.	36.1	Not Applicable		
22.	39.2	The Proposal Security provided as part of Proposal, shall be retained as Performance Guarantee, till the contract completion and any warranty liability of the Service Provider thereof.		
23.	40.1	Vice Chancellor, Allama Iqbal Open University or his nominee, shall be the Appointing Authority, to appoint the adjudicator in case of any arisen disputes.		
G. Review of Procurement Decisions				
24.	44.1	<p>The address of the Procuring Agency is:</p> <p style="text-align: center;">Dean Faculty of Arabic & Islamic Studies Block No. 12, Allama Iqbal Open University Main Campus, Sector H-8, Islamabad, Pakistan. Telephone: +92 (51) 9057678</p> <p>The Address of PPRA to submit a copy of grievance:</p> <p style="text-align: center;">Grievance Redressal Appellate Committee, Public Procurement Regulatory Authority, 1st Floor, G-5/2, Islamabad, Pakistan. Tel: +92-51-9202254</p>		



**SECTION IV:
SCOPE OF SERVICES/
TERMS OF REFERENCE**

Scope of Services/ Terms of Reference

A. Background

Distance learning, also called distance education, e-learning, and online learning, form of education in which the main elements include physical separation of teachers and students during instruction and the use of various technologies to facilitate student-teacher and student-student communication. Distance learning traditionally focuses on nontraditional students, such as full-time workers, military personnel, and non-residents or individuals in remote regions who are unable to attend classroom lectures. However, distance learning has become an established part of the educational world, with trends pointing to ongoing growth.

2. Taking cognizance of the Open Distance Learning mode of education as one of the beneficial modern in the country to cater for the need of the students who lives in far flung areas of the country and did not have access to educational initiatives especially female gender who is generally not allowed to attend school, college or university due to rigid cultural bearers, besides the working cohort of the population who wishes to improve their learning skills through education, the Government of Pakistan established Allama Iqbal Open University (earlier known as Peoples Open University) through Act of Parliament in May 1974. The University for the purpose of Rules of Business, has been placed under the Administrative Control of Ministry of Federal Education & Professional Training, however, it enjoys an autonomous, having its Executive Council who is empowered to draw the policies, rules, regulations and procedures for the functions & operations of the University.

3. The idea of Distance Education assumed greater relevance and acceptance in Pakistan due to the factors of poverty and relative deprivation of women. The rate of literacy and excess to higher education is much lower in the poorer classes of Pakistan. The poverty ratio is much higher in the rural areas, where formal education is less focused. The literacy rate and educational opportunities are lower for females in Pakistan, particularly in the rural areas, due to poverty and conservative traditions. Many conservative parents, under the pressure of old age traditions do not allow their daughters to go out to school.

4. Allama Iqbal Open University is one the largest education institution of the country and is catering the educational needs and requirements of students across Pakistan through distance learning mean. During all these past years, the University has more than fulfilled this promise. It has opened educational opportunities for the working people and has provided access to the females at their doorsteps. The AIOU, through its system of Distance Education has, thus, provided educational opportunities to these housebound girls and women.

5. Students are enrolled twice a year, under Spring & Autumn Semesters categorized for the study programmes starting from Secondary School till PhD. It is the biggest university in the country, which on average enrolls more than one million students in a year. More than 2000 courses are being offered. It has the largest network of regional offices, having footsteps in 54 cities/regions, across the country.

B. Objective of the Assignment

6. Allama Iqbal Open University (AIOU) is seeking to hire the services of a **Tax Consultant Firm** to serve as its Advisor, on a retainership basis. The Consultant will be responsible for providing tax-related services in accordance with federal and provincial taxation laws in Pakistan and ensuring ongoing compliance with statutory & legal requirements.

Scope of Services, Tasks (Components) and Expected Deliverables: The scope of the services on retainerhip basis, shall be as follows:

Advisory service to AIOU Management:

- a. Filing of Annual Tax Return of the University.
- b. Obtaining the Tax Exemption Certificate from the Federal Board of Revenue (FBR) and/or Provincial Revenue Authorities (PRAs), where such exemptions could be secured given the provisions of relevant laws, rules, regulations.
- c. E-Filing of the withholding Tax Statements at the FBR and/or PRAs websites on monthly, quarterly, and yearly basis.
- d. Guidance /assistance for e-filing of withholding Tax Statement as and when required.
- e. Provide Guidance/assistance during withholding Tax Audit by the FBR and/or PRAs.
- f. Assistance/guidance on account of tax queries relating to routine correspondence/ matter from AIOU Regional Offices/RTO's and employees of the University if required.
- g. Appear in the Federal Tax office, when required, on behalf of the university.
- h. Correction of CPRs record as and when required.
- i. Provide services to identify weaknesses/ deficiencies and recommendation for improvements in existing tax practice adopted by AIOU.
- j. Registration of AIOU with the Provincial Revenue Authorities.
- k. Preparation and filing of refund application(s) for refund(s) due, if any.
- l. The Consultant will offer opinion and advice on matters related to Income tax, sales tax, provincial taxes etc. for cases referred to by the University. The Consultant will also provide day-to-day tax advisory services to AIOU.
- m. During association with the University, the Consultant shall refrain from representing itself at any Tax/Tax Appellate Forum that goes against the University's interest.
- n. Provide timely feedback & opinions on the changes in rates and other provisions applicable & amended time to time in Taxation Laws of Islamic Republic of Pakistan.
- o. Perform any other relevant services may be assigned by the University's Authorities.

Capacity Building of AIOU staff:

Provide training/ handholding/ on-job training through practical(s), to AIOU's staff on following matters but not limited to;

- a. Prepare and file tax returns, including underlying tax computation on finalization of accounts and revision of return, if required,
- b. Prepare and file refund application for refund due, if any.

- c. Responding to notices and other correspondence with the taxation authorities concerning the items listed above.
- d. Help in interpreting and intimating of any changes in income tax, sales tax, federal excise and custom duty laws, if and when required.
- e. Assist AIOU's Team of digitization in customization, enhancement, upgrading and/or developing/designing its MIS based systems/solutions.

Appeals:

Assist and provide necessary papers/ documents for preparation and filing of Appeal Case(s) before Commissioner of Income Tax/ Sales Tax/ Provincial Tax/ High Court/ Supreme Court.

- 7. To perform the services, the Tax Advisory Consultant shall pay attention to the following:
 - a) There must not be any conflict of interest i.e., Consultant must not be providing Tax assistance to any other person/entity that is in contact/contract with 'AIOU' so as to cause any sort of conflict of interest.
 - b) All applicable taxes on the consulting services, shall be deducted in accordance with the provisions of prevalent country's taxation laws as amended from time to time.
 - c) AIOU shall agree timelines with the consultant for every required Tax Advisory Service as and when it accrues.
 - d) The Tax Advisory Consultant must response efficiently to provide Tax consultancy timely.

D. Qualification and Experience:**8. Qualification**

Technical Competence:	<p>At least fifteen (15) years' professional experience of providing tax advisory services besides conducting systems/processes assurance, pre-award assessments and control evaluations, to the Public Sector Companies/Organizations/International Donors or Donors' assisted projects, after acquiring stipulated qualifications.</p> <p>Must be having a satisfactory Quality Control Rating from the Institute of Chartered Accountants in Pakistan (ICAP).</p> <p>Moreover, the Tax Advisor Consultant must have minimum three (03) years of experience in dealing tax advisory services matters of Public Sector Universities.</p>
Management Competence:	<p>Annual Turnover from professional services exceeding Rs. 50 Million, having at least two (02) Partners/ Directors and twenty-five (25) professional staff with their list, qualification, experience address and proof that they are in the employment of the firm. The staff must be having hands on experience of matters related to tax calculations, preparation of taxation documents, tax filing of all kinds, for public & corporate sectors, familiarity with accounting software packages, and sound knowledge of accounting and bookkeeping procedures.</p>

Geographical Experience:

In depth experience of delivering similar/comparable services to Public Sector Organizations/ Departments, International Donors or Universities in Pakistan.

E. Client's Input and Counterpart Personnel:

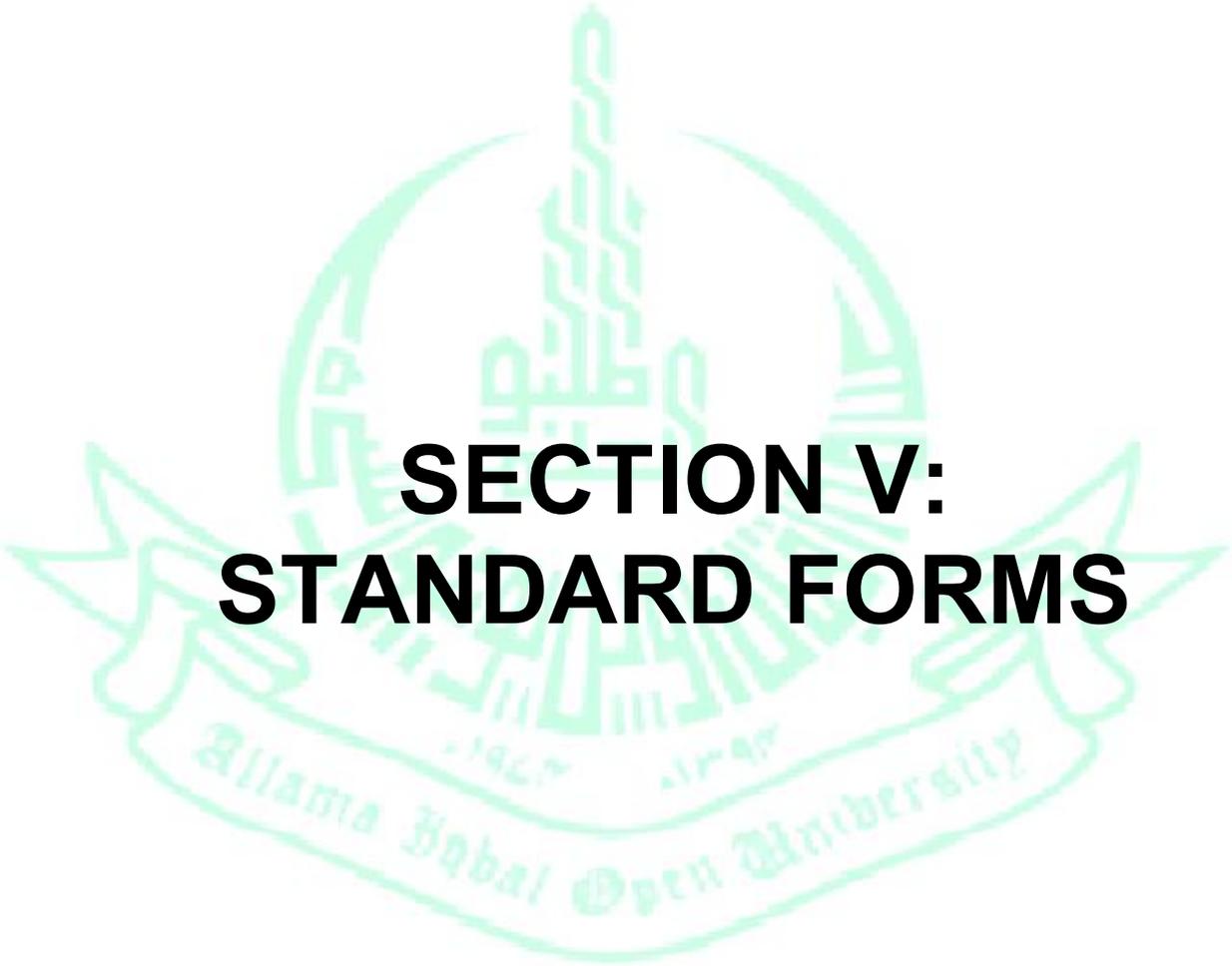
9. The Consultant shall have full and complete access, at all reasonable times, to all records and documents including account books, legal agreements, bank records, invoices, and any other information associated with the affairs of the University and deemed necessary by the Consultant to carry out the services. The Consultant shall be provided with full cooperation by all employees of the University.

F. Payment Mechanism:

10. A three (03) years retainership contract shall be awarded based on three years' annual cost, offered by the Most Advantageous Consultant as a bidder, whereas, payments shall be made on monthly retainership fee derived from the cost of three years, subject to deduction of applicable taxes.

G. Duration of the contract

11. The contract shall be for a period of three (03) years.



SECTION V: STANDARD FORMS

List of Forms

- Form 1:** Form of Proposal Submission
- Form 2:** Form of Financial Proposal for Services Offered
- Form 3:** Form of Qualification Information
- Form 4:** Form of Service Provider's Past Performance/Experience
- Form 5:** Format for CV of Key Staff
- Form 6:** Letter of Acceptance
- Form 7:** Affidavit [on Judicial Paper]

Form 1: Form of Proposal Submission

Date:

To: Gentlemen and/or Ladies:

Having examined the Request for Proposals document including Addenda Nos., if issued any, *[insert numbers]*, the receipt of which is hereby duly acknowledged, we, the undersigned, offer to deliver the “**Tax Consultant Services**” in conformity with the said Request for Proposal document and on the cost quoted in our “Financial Proposal”, attached hereto.

We declare that our Financial Proposal Price did not involve agreements with other Service Providers for the purpose of Proposal suppression.

We are hereby confirming **Vice Chancellor, Allam Iqbal Open University or his nominee**, to be the Appointing Authority, to appoint the adjudicator in case of any arisen dispute in accordance with **ITSP Clause 40.1 & DS 23**.

We undertake, if our Proposal is accepted, to deliver the required services in accordance with the **Scope of Services/ Terms of Reference**, as specified in the Request for Proposal Document, and shall also comply with the provisions, specified therein.

If our Proposal is accepted, we hereby undertake that our Security as being provided herewith this “Proposal Form”, will remain with the Procuring Agency, as Performance Security, till the currency of the contract period as per **ITSP 39 & DS 22**.

We declare that, as Service Provider(s) we do not have conflict of interest with reference to **ITSP Clause 3.7**.

We agree to abide by this Proposal for the Proposal Validity Period specified in **ITSP 16 & DS 14**, and it shall remain binding upon us and may be accepted at any time before the expiration of that period.

We are not participating, as Service Providers, in more than one Proposal in this selection process, other than alternative offers in accordance with the Request for Proposal Document.

Our firm, its affiliates or subsidiaries, including any subcontractors/ subconsultants for any part of the contract, has not been declared ineligible by the Government of Pakistan under Pakistan’s laws or official regulations.

Until a formal Contract is prepared and executed, this Proposal, together with your written acceptance thereof and your notification of award, shall constitute a binding Contract between us.

We understand that you are not bound to accept the lowest or any Proposal you may receive.

We certify/confirm that we comply with the eligibility requirements as per **ITSP Clause 3** of the Request for Proposal Document.

Dated this _____ day of _____ 20_____.

(Name) _____ [signature]
[in the capacity of]

Duly authorized to sign Proposal for and on behalf of _____

[SEAL]



Form 2: Form of Financial Proposal for Services Offered

Name of Service Provider _____.

RFP Number _____.

Page ___ of ___.

TABLE 1 [Rates of Services]				Pak. Rupees	
S/No	Description of offered Service(s)	Unit	Quantity	Unit Rate [inclusive of transportation, ancillary services, etc.]	Total Rate [inclusive of transportation, ancillary services, etc.]
1.	Expert Services (including all expenses related to professional services/ expertise)	Month	36		
2.	Reimbursables (if any)	Month	36		
Sub Total:		-	-		
GST (if any):		Month	36		
G. Total (inclusive of GST):		Month	36		

It is hereby confirmed that the prices offered, includes all applicable taxes, duties, travel, insurance, ancillary/ allied services, etc.

Name _____

In the capacity of _____

Signed _____

Duly authorized to sign the Proposal for and on behalf of _____

Date _____

[SEAL]

Form 3: Form of Qualification Information

Name of Service Provider _____.

RFP Number _____.

Page _ of ____.

Required Documentation	Checklist of Attachments (YES/NO)	Relevant Page Number in the Proposal (To be filled by the Service Provider)
Column:1	Column:2	Column:3
Notarized Power of Attorney authorizing the signatory of the Service Provider to submit the Proposal		
Proposal's Submission on prescribed Form		
Financial Proposal on prescribed Form		
Proposal Security		
Proof of firm's registration or incorporation certificate or current trading license; any other legal registration document whichever is applicable		
Proof of Income Tax Registration & Active Taxpayer		
Proof of Sales Tax Registration & Active Taxpayer		
Proof of satisfactory Quality Control Rating from the Institute of Chartered Accountants in Pakistan (ICAP)		
Copies of Audited Balance Sheet for last three (03) years including profit & loss account & auditors notes, to ascertain the that the Service Provider has Annual Turnover from professional services exceeding Rs. 50 Million		
Documentary evidence establishing that the Service Provider has proven track record of at least fifteen (15) years of providing tax advisory services besides conducting systems/ processes assurance, pre-award assessments and control evaluations, to the Public Sector Companies/ Organizations/ International Donors or Donors' assisted projects, after acquiring stipulated qualifications		
Documentary evidence establishing minimum three (03) years of experience on account of rendering similar/ comparable satisfactory services to Public Sector Universities in Pakistan		
Details establishing that the Service Provider has at least two (02) Partners/ Directors and twenty-five (25) professional staff with their list, qualification, experience address and proof that they are in the employment of the firm. The staff must be having hands-on experience of matters related to tax		

calculations, preparation of taxation documents, tax filing of all kinds, for public & corporate sectors, familiarity with accounting software packages, and sound knowledge of accounting and bookkeeping procedures. Brief CVs shall be submitted for Partners/ Directors of firms and permanent senior technical staff members		
Affidavit on judicial paper		

Notes:

Service Providers are advised to attach all Supporting documents with this form in the order of the requirement as mentioned in **Column 1**.

Service Providers should properly mention "YES" or "NO" against each requirement, confirming that they are attaching the relevant document or not, with the form in **Column 2**.

Service Providers are required to mention the exact page number of relevant document placed in the Proposal, in **Column 3**.

Name _____

In the capacity of _____

Signed _____

Duly authorized to sign the Proposal for and on behalf of _____

Date _____

[SEAL]

Form 4: Service Provider's Past Performance/Experience

Name of Service Provider _____.

RFP Number _____.

Page __ of ____.

Name of the Client/ Institution	Agreement No.	Description	Value	Period of Contract	Client's Certificate

Notes:

Service Provider s may use additional Sheets if required.
All certificates are to be attached with this form.

Name _____

In the capacity of _____

Signed _____

Duly authorized to sign the Proposal for and on behalf of _____

Date _____

[SEAL]

Form 5: CURRICULUM VITAE (CV)

Position Title and No.	{e.g., K-1, TEAM LEADER}
Name of Firm	<i>Insert name of firm proposing the expert</i>
Name of Expert:	{Insert full name}
Date of Birth:	{day/month/year}
Citizenship	

Education: {List college/university or other specialized education, giving names of educational institutions, dates attended, degree(s)/diploma(s) obtained}

Employment record relevant to the assignment: {Starting with present position, list in reverse order. Please provide dates, name of employing organization, titles of positions held, *type of employment (full time, part time, contractual)*, types of activities performed and location of the assignment, and contact information of previous clients and employing organization(s) who can be contacted for references. Past employment that is not relevant to the assignment does not need to be included.}

Period	Employing organization and your title/position. Contact information for references	Country	Summary of activities performed relevant to the Assignment
[e.g., May 2005-present]	[e.g., Ministry of, advisor/consultant to... For references: Tel...../e-mail.....; Mr. Bbbbbb, deputy minister]		

Membership in Professional Associations and Publications:

Language Skills (indicate only languages in which you can work): _____

Adequacy for the Assignment:

Detailed Tasks Assigned on Service Provider's Team of Experts:	Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks

Experts' contact information: (e-mail....., phone.....)

Certification:

I, the undersigned, certify to the best of my knowledge and belief that

- (i) *This CV correctly describes my qualifications and experience*
- (ii) *I am not a current employee of the Procuring Agency*
- (iii) *I was not part of the team who wrote the terms of reference for this assignment*
- (iv) *I am not currently debarred by any of the government organization/department and/or International Donor Agency*
- (v) *I certify that I have been informed by the firm that it is including my CV in the Proposal for the {name of the assignment}. I confirm that I will be available to carry out the assignment for which my CV has been submitted in accordance with the implementation arrangements and schedule set out in the Proposal.*

If CV is signed by the firm's authorized representative:

- (vi) *I, as the authorized representative of the firm submitting this Proposal for the { name of the assignment}, certify that I have obtained the consent of the named expert to submit his/her CV, and that s/he will be available to carry out the assignment in accordance with the implementation arrangements and schedule set out in the Proposal, and confirm his/her compliance with paras (i) to (v) above.*

I understand that any willful misstatement described herein may lead to my disqualification or dismissal, if engaged.

*[Signature of expert or authorized representative of the firm]*¹ Date: _____
Day/Month/Year

Full name of authorized representative:

² This CV can be signed by a senior representative of the Service Provider provided during proposal submission. If the Service Provider's proposal is ranked "Most Advantageous", a copy of the CV signed by the expert and/or specialist must be submitted to the Procuring Agency prior to the commencement of contract negotiations .

Form 6: Letter of Acceptance

[Letter head paper of the Procuring Agency]

[date]

To: *[name and address of the Service Provider]*

This is to notify you that your Proposal dated *[date]* for execution of the *[name of the Contract and identification number, as given in the Special Conditions of Contract]* for the provision of “**Tax Consultant Services**”, on following Cost(s) & as per the scope of services/ terms of reference mentioned in the Request for Proposal document, as corrected and modified in accordance with the Instructions to Service Providers is hereby accepted by us:

We hereby confirm **Vice Chancellor, Allam Iqbal Open University or his nominee**, to be the Appointing Authority, to appoint the Arbitrator in case of any arisen disputes in accordance with **ITSP 40.1**.

You are hereby informed that after you have read and returned the attached draft Contract, the parties to the contract shall sign the vetted contract within ten (10) working days.

Authorized Signature:

Name and Title of Signatory:

Name of Agency:

Attachment: Contract

Copy: Appointing Authority and Service Provider

Form 7: Affidavit

[This must be printed on judicial/stamp paper having worth of at least Pak. Rs. 100/-. The judicial/stamp paper must be a registered paper with the respective vendor, having necessary entries on it and must also be Notarized. This Affidavit must be signed by the authorized representative of the Service Provider whose respective authorization is already confirmed as part of the Proposal]

Affidavit of: [name of authorized representative of the Service Provider], having CNIC # [enter number], as [mention the designation of authorized representative] *on behalf of* **[name of the Service Provider]**, [complete official address]

I, the above-named deponent, do hereby solemnly state on oath that I am an authorized representative of [name of the Service Provider] and, hereby on behalf of [name of the Service Provider] declare, agree, understand, warrant and undertake that:

1. **[name of the Service Provider]** intends to submit a Proposal for provision of Courier Services, in complete understanding of the Request for Proposal Document for the said procurement, issued by the Allama Iqbal Open University,
2. **[name of the Service Provider]** has not been blacklisted or debarred by any federal or provincial or regional Public Procurement Regulatory Authority and/or government ministry/department/public sector organization, international financial institutions/donors [such as World Bank, Asian Development Bank etc.],
3. **[name of the Service Provider]** is not engaged in any legal proceedings with and/or against any federal or provincial or regional Public Procurement Regulatory Authority and/or government ministry/department/public sector organization including Allama Iqbal Open University, international financial institutions/donors [such as World Bank, Asian Development Bank etc.]
4. **[name of the Service Provider]** has no direct and/or indirect conflict of interest with any person, employee, staff and any member of the Procurement Evaluation Committee(s) of the Allam Iqbal Open University and/or the procurement activity for which **[name of the Service Provider]** is submitting Proposal,
5. **[name of the Service Provider]** is submitting his Proposal conscious of market inflation and foreign currency exchange rates risks and shall comply with the offered rates during Proposal validity period, and if awarded a contract shall honour the offered rates without indulging into any argument and/or asking for price adjustment, thus bearing all the related risks,
6. **[name of the Service Provider]** irrevocably and unconditionally undertake and warrant that in case **[name of the Service Provider]** defaults in honouring the offered/committed rates before or after, signing of contract agreement and/or purchase/supply order, the University shall be at liberty to forfeit the earnest money and/or performance security and/or take any punitive action including blacklisting for desired period, and **[name of the Service Provider]** shall not challenge that decision in any court of law,
7. **[name of the Service Provider]** 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.

DEPONENT

Verification:

Verified on oath at Islamabad on this -- day of the month of ----- of **20--** that the contents of the foregoing Affidavit are true and correct to the best of my knowledge and belief and that nothing thereof has been concealed from Allama Iqbal Open University.

DEPONENT



PART-B

CONDITIONS OF CONTRACT



**SECTION VI:
GENERAL CONDITIONS
OF THE CONTRACT**

SECTION VI:

General Conditions of Contract (GCC)		
1. Definitions	1.1	<p>The following words and expressions shall have the meanings hereby assigned to them:</p> <p>a) “Authority” means Public Procurement Regulatory Authority.</p> <p>b) The “Arbitrator” is the person appointed with mutual consent of both the parties, to resolve contractual disputes as provided for in the General Conditions of the Contract GCC Clause 26 hereunder.</p> <p>c) The “Contract” means the agreement entered into between the Procuring Agency and the Service Provider, as recorded in the Contract Form signed by the parties, including all attachments and appendices thereto and all documents incorporated by reference therein.</p> <p>d) The “Commencement Date” is the date when the Service Provider shall commence execution of the contract as specified in the SCC.</p> <p>e) “Completion” means the fulfillment of the related services by the Service Provider in accordance with the terms and conditions set forth in the contract.</p> <p>f) The “Contract Price” is the price stated in the Letter of Acceptance and thereafter as adjusted in accordance with the provisions of the Contract.</p> <p>g) “Day” means calendar day.</p> <p>h) “Effective Contract date” is the date shown in the Certificate of Contract Commencement issued by the Procuring Agency upon fulfillment of the condition's precedent stipulated in GCC Clause 3.</p> <p>i) “Force Majeure” means an unforeseeable event which is beyond reasonable control of either Party and which makes a Party's performance of its obligations under the Contract impossible or so impractical as to be considered impossible under the circumstances.</p> <p>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 its origin is not due to negligence or lack of care on the part of a Party, and which makes a Party's performance of its obligations hereunder impossible or so impractical as reasonably to be considered impossible in the circumstances. and includes, but is not limited to, war, riots, civil disorder, earthquake, fire, explosion, storm, flood, epidemics, or other adverse weather conditions, strikes, lockouts or other industrial action (except where such strikes, lockouts or other industrial action are within the power of the Party invoking Force Majeure to prevent), confiscation or</p>

		<p>any other action by Government agencies.</p> <p>j) Procuring Agency” means:</p> <p>(i) any Ministry, Division, Department or any Office of the Federal Government,</p> <p>(ii) any authority, corporation, body or organization established by or under a Federal Law or which is owned or controlled by the Federal Government, named as Procuring Agency in the SCC.</p> <p>k) “SCC” means the Special Conditions of Contract.</p> <p>l) “Service Provider” means the individual, private or government entity or a combination of the above whose Proposal to perform the contract has been accepted by the Procuring Agency and is named as such in the Contract Agreement and includes the legal successors or permitted assigns of the Service Provider and shall be named in the SCC.</p> <p>m) “Services” means any object of procurement other than goods or works; the work to be performed by the Service Provider, pursuant to this Contract, as described in Appendix A hereto.</p> <p>n) The Service Provider’s Proposal is the completed Proposal document submitted by the Service Provider to the Procuring Agency.</p>
2. Application and interpretation	2.1	These General Conditions shall apply to the extent that they are not superseded by provisions of other parts of the Contract.
	2.2	In interpreting these Conditions of Contract headings and marginal notes are used for convenience only and shall not affect their interpretations unless specifically stated; references to singular include the plural and vice versa; and masculine include the feminine. Words have their ordinary meaning under the language of the Contract unless specifically defined.
	2.3	<p>The documents forming the Contract shall be interpreted in the following order of priority:</p> <ol style="list-style-type: none"> (1) Form of Contract, (2) Special Conditions of Contract, (3) General Conditions of Contract, (4) Letter of Acceptance, (5) Certificate of Contract Commencement (6) Scope of Services/ Terms of Reference (7) Service Provider's Proposal, and (8) Any other document listed in the Special

		Conditions of Contract as forming part of the Contract.
3. Conditions Precedent	3.1	Having signed the Contract, it shall come into effect on the date on which the following conditions have been satisfied: - <ul style="list-style-type: none"> a) Submission of performance Security (or guarantee) in the form specified in the SCC, b) Furnishing of Advance Payment Unconditional Guarantee.
	3.2	If the Condition precedent stipulated on GCC Clause 3.1 is not met by the date specified in the SCC this contract shall not come into effect.
	3.3	If the Procuring Agency is satisfied that each of the conditions precedent in this contract has been satisfied (except to the extent waved by it, but subject to such conditions as it shall impose in respect of such waiver) it shall promptly issue to the Service Provider a certificate of Contract commencement, which shall confirm the start date.
4. Governing Language	4.1	The Contract as all correspondence and documents relating to the contract exchanged by the Service Provider and the Procuring Agency shall be written in the language specified in SCC . Subject to GCC Clause 3.1 , the version of the Contract written in the specified language shall govern its interpretation.
5. Applicable Law	5.1	The contract shall be governed and interpreted in accordance with the laws of Pakistan, unless otherwise specified in SCC .
6. Standard of Performance	6.1	The Service Provider 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 & effective human resource, equipment, machinery, materials and methods. The Service Provider 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.
7. Use of Contract Documents and	7.1	The Service Provider shall not, without the Procuring Agency's prior written consent, disclose the Contract, or any provision thereof, or any specification, plan, drawing, pattern, sample, or information furnished by or on behalf of

Information; Inspection and Audit by the Government of Pakistan		the Procuring Agency in connection therewith, to any person other than a person employed by the Service Provider in the performance of the Contract. Disclosure to any such employed person shall be made in confidence and shall extend only as far as may be necessary for purposes of such performance.
	7.2	The Service Provider shall not, without the Procuring Agency's prior written consent, make use of any document or information enumerated in delivery of services except for purposes of performing the Contract.
	7.3	Any document, other than the Contract itself, enumerated in delivery of services shall remain the property of the Procuring Agency and shall be returned (all copies) to the Procuring Agency on completion of the Service Provider's performance under the Contract if so, required by the Procuring Agency.
	7.4	The Service Provider shall permit the University or/and Government of Pakistan to inspect the Service Provider's accounts and records relating to the performance of the Service Provider and to have them audited by auditors appointed by the University or/and Government of Pakistan, if so, required by the University or/and Government of Pakistan.
8. Patent and Copy Rights	8.1	The Service Provider shall indemnify the Procuring Agency against all third-party claims of infringement of patent, trademark, or industrial design rights arising from use of the Goods or any part thereof in Pakistan.
	8.2	The patent right in all reports, documents, and other materials containing data and information furnished to the Procuring Agency by the Service Provider herein shall remain vested in the Service Provider, or, if they are furnished to the Procuring Agency directly, or through the Service Provider by any third party, including suppliers of materials, the patent right in such materials shall remain vested in such third party.
9. Performance Security (or Guarantee)	9.1	The Performance Security (or Guarantee) shall be provided to the Procuring Agency no later than the date specified in the Letter of Acceptance and shall be issued in an amount and form and by a bank or surety acceptable to the Procuring Agency, and denominated in the types and proportions of the currencies in which the Contract Price is payable as specified in the SCC .
	9.2	The proceeds of the Performance Security (or Guarantee) shall be payable to the Procuring Agency as compensation for any loss resulting from the Service Provider's failure to complete its obligations under the Contract.

	9.3	The Performance Security (or Guarantee) shall be in one of the following forms: a) A bank guarantee, an irrevocable letter of credit issued by a reputable bank, or in the form provided in the Request for Proposal Documents or another form acceptable to the Procuring Agency, or b) A cashier's or certified check.
	9.4	The performance security (or guarantee) will be discharged by the Procuring Agency and returned to the Service Provider not later than thirty (30) days following the date of completion of the Service Provider's performance obligations under the Contract, including any subsequent obligations, unless otherwise specified in SCC .
10. Programme	10.1	Before commencement of the Services, the Service Provider shall submit to the Procuring Agency for approval a Programme showing the general methods, arrangements, order and timing for all activities. The Services shall be carried out in accordance with the approved Programme as updated.
11. Reporting Obligations	11.1	The Service Provider shall submit to the Procuring Agency the reports and documents specified in SCC in the form, in the numbers, and within the periods set forth therein.
	11.2	All plans, drawings, specifications, designs, reports, and other documents and software submitted by the Service Provider in accordance with Scope of Services shall become and remain the property of the Procuring Agency, and the Service Provider shall, not later than upon termination or expiration of this Contract, deliver all such documents and software to the Procuring Agency, together with a detailed inventory thereof. The Service Provider may retain a copy of such documents, reports and software. Restrictions about the future use of these documents, if any, shall be specified in the SCC .
12. Insurance to be Taken Out by the Service Provider	12.1	The Service Provider; (a) shall take out and maintain, and shall cause any Subcontractors/subconsultants to take out and maintain, at its (or the Subcontractors'/subconsultants', 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, as shall be specified in the SCC ; and (b) 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 have been paid.
13. Confidentiality	13.1	The Service Provider, its Subcontractors/subconsultants,

		and the Personnel of either of them shall not, either during the term or within two (2) years after the expiration of this Contract, disclose any proprietary or confidential information relating to the Assignment, the Services, this Contract, or the Procuring Agency's business or operations without the prior written consent of the Procuring Agency.
14. Payment	14.1	The method and conditions of payment to be made to the Service Provider under this Contract shall be specified in SCC .
	14.2	The Service Provider's request(s) for payment shall be made to the Procuring Agency in writing or in electronic forms that provide record of the content of communication, accompanied by an invoice describing, as appropriate, the Services performed, and by documents submitted as per SCC , and upon fulfillment of other obligations stipulated in the Contract.
	14.3	Payments shall be made promptly by the Procuring Agency, within sixty (60) days after submission of an invoice or claim by the Service Provider.
	14.4	The currency in which payment is made to the Service Provider under this Contract shall be specified in SCC .
15. Prices	15.1	The contract price shall be as specified in the Contract Agreement Subject to any additions and adjustments thereto or deductions there from, as may be made pursuant to the Contract.
	15.2	Prices charged by the Service Provider for the Services performed under the Contract shall not vary from the prices quoted by the Service Provider in its Proposal, with the exception of any price adjustments authorized in SCC or in the Procuring Agency's request for Proposal Validity extension, as the case may be.
16. Contract Amendments	16.1	No variation in or modification of the terms of the Contract shall be made except by written amendment signed by the parties.
17. Assignment	17.1	Neither the Procuring Agency nor the Service Provider shall assign, in whole or in part, obligations under this Contract, except with the prior written consent of the other party.
18. Delays in the Service Provider's Performance	18.1	Performance of Services shall be made by the Service Provider in accordance with the time schedule prescribed by the Procuring Agency in the Scope of Services/ Terms of Reference.

	18.2	If at any time during performance of the Contract, the Service Provider should encounter conditions impeding timely performance of Services, the Service Provider shall promptly notify the Procuring Agency in writing or in electronic forms that provide record of the content of communication of the fact of the delay, its likely recourse and its cause(s). As soon as practicable after receipt of the Service Provider's notice, the Procuring Agency shall evaluate the situation and may at wave off any applicable penalty.
	18.3	Except as provided under GCC Clause 21 , a delay/default by the Service Provider in the performance of its obligations shall render the Service Provider liable to the imposition of penalty pursuant to GCC Clause 15 , unless it is exempted by the Procuring Agency.
19. Ramification of Substandard Services	19.1	Subject to GCC Clause 21 , if the Service Provider fails to perform the Services as per the scope of services/ terms of reference or provide sub-standard services, specified in the Contract, the Procuring Agency shall, without prejudice to its other remedies under the Contract, deduct from the Contract Price, as penalty, a sum equivalent to the percentage specified in SCC of the unperformed Services.
20. Termination for Default	20.1	The Procuring Agency or the Service Provider, without prejudice to any other remedy for breach of Contract, by written notice of default sent to the concerned party may terminate the Contract if the other party causes a fundamental breach of the Contract.
	20.2	Fundamental breaches of Contract shall include, but shall not be limited to the following: <ul style="list-style-type: none"> a) the Service Provider fails to perform the services as per the Contract, or b) the Service Provider fails to perform any other obligation(s) under the Contract, c) the Service Provider has abandoned or repudiated the contract, d) the Procuring Agency or the Service Provider is declared bankrupt or goes into liquidation other than for a reconstruction or amalgamation, e) a payment is not paid by the Procuring Agency to the Service Provider after 84 days from the due date for payment, and f) if the Procuring Agency determines, based on the reasonable evidence, that the Service Provider has engaged in corrupt, coercive, collusive, obstructive or fraudulent practices, in competing for or in executing the Contract.

	20.3	For the purpose of this clause: “Corrupt and Fraudulent Practice” means the practices as described in Rule-2 (1) (f) of Public Procurement Rules-2004.
21. Termination for Force Majeure	21.1	Notwithstanding the provisions of GCC Clauses 14 and 15 , neither Party shall have any liability or be deemed to be in breach of the Contract for any delay nor is other failure in performance of its obligations under the Contract, if such delay or failure is a result of an event of Force Majeure. For purpose of this clause, “Force Majeure” means an event which is beyond the reasonable control of a Party, is not foreseeable, is unavoidable, and its origin is not due to negligence or lack of care on the part of a Party, and which makes a Party’s performance of its obligations hereunder impossible or so impractical as reasonably to be considered impossible in the circumstances, and includes, but is not limited to, war, riots, civil disorder, earthquake, fire, explosion, storm, flood, epidemics, or other adverse weather conditions, strikes, lockouts or other industrial action (except where such strikes, lockouts or other industrial action are within the power of the Party invoking Force Majeure to prevent) confiscation or any other action by Government agencies.
	28.2	If a Party (hereinafter referred to as “the Affected Party”) is or will be prevented from performing its substantial obligation under the contract by Force Majeure, it shall give a Notice to the other Party giving full particulars of the event and circumstance of Force Majeure in writing or in electronic forms that provide record of the content of communication of such condition and the cause thereof. Unless otherwise directed by the Procuring Agency in writing or in electronic forms that provide record of the content of communication, the Service Provider shall continue to perform its obligations under the Contract as far as is reasonably practical and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event.
22. Termination for Insolvency	22.1	The Procuring Agency may at any time terminate the Contract by giving written notice to the Service Provider if the Service Provider becomes bankrupt or otherwise insolvent. In this event, termination will be without compensation to the Service Provider, provided that such termination will not prejudice or affect any right of action or remedy which has accrued or will accrue thereafter to the Procuring Agency.
23. Termination	23.1	The Procuring Agency, by written notice sent to the

for Convenience		Service Provider, may terminate the contract, in whole or in part, at any time for its convenience. The notice of termination shall specify that termination is for the Procuring Agency's convenience, the Contract is terminated, and the date upon which such termination becomes effective.
24. Disputes Resolution	24.1	In the event of any dispute arising out of this contract, either party shall issue a notice of dispute to settle the dispute amicably. The parties hereto shall, within twenty-eight (28) days from the notice date, use their best efforts to settle the dispute amicably through mutual consultations and negotiation. Any unsolved dispute may be referred by either party to an arbitrator that shall be appointed by mutual consent of the both parties.
	24.2	After the dispute has been referred to the arbitrator, within 30 days, or within such other period as may be proposed by the Parties, the Arbitrator shall give its decision. The rendered decision shall be binding to the Parties.
25. Procedure for Disputes Resolution	25.1	The arbitration shall be conducted in accordance with the arbitration procedure published by the Institution named and, in the place, shown in the SCC .
	25.2	The rate of the Arbitrator's fee and administrative costs of arbitration shall be borne equally by the Parties. The rates and costs shall be in accordance with the rules of the Appointing Authority. In conducting arbitration to its finality each party shall bear its incurred costs and expenses.
26. Replacement of Arbitrator	26.1	Should the Arbitrator resign or die, or should the Procuring Agency and the Service Provider agree that the Arbitrator is not functioning in accordance with the provisions of the contract, a new Arbitrator shall be appointed by mutual consent of the both parties.
27. Limitation of Liability	27.1	Except in cases of criminal negligence or willful conduct, and in the case of infringement pursuant to GCC Clause 7 , a) The Service Provider shall not be liable to the Procuring Agency, whether in contract, tort, or otherwise, for any indirect or consequential loss or damage, loss of use, loss of production, or loss of profits or interest costs, provided that this exclusion shall not apply to any obligation of the Service Provider to pay penalty to the Procuring Agency, and b) The aggregate liability of the Service Provider to the Procuring Agency, whether under the Contract, in

		tort or otherwise, shall not exceed the value of the Performance Guarantee, provided that this limitation shall not apply to any obligation of the Service Provider to indemnify the Procuring Agency.
28. Notices	28.1	Any notice given by one party to the other pursuant to this Contract shall be sent to the other party in writing or in electronic forms that provide record of the content of communication and confirmed in writing or in electronic forms that provide record of the content of communication to the other party's address specified in SCC .
	28.2	A notice shall be effective when delivered or on the notice's effective date, whichever is later.
29. Taxes and Duties	29.3	A Service Provider shall be entirely responsible for all taxes, duties, license fees, etc., incurred until performance of the services for the Procuring Agency.
30. Service Provider's Actions Requiring Procuring Agency's Prior Approval	30.1	The Service Provider shall obtain the Procuring Agency's prior approval in writing before taking any of the following actions: <ul style="list-style-type: none"> (a) entering into a subcontract for the performance of any part of the Services, (b) appointing such members of the Personnel not listed by name in Appendix vis "Key Personnel and Subcontractors" to the Contract, (c) changing the Programme of activities; and (d) any other action that may be specified in the SCC.
31. Services and Facilities	31.1	The Procuring Agency shall make available to the Service Provider the Services and Facilities specified in the SCC .
32. Conflict of Interests	32.1	Service Provider Not to Benefit from Commissions and Discounts: The remuneration of the Service Provider shall constitute the Service Provider's sole remuneration in connection with this Contract or the Services, and the Service Provider shall not accept for their own benefit any trade commission, discount, or similar payment in connection with activities pursuant to this Contract or to the Services or in the discharge of their obligations under the Contract, and the Service Provider shall use their best efforts to ensure that the Service Provider's Personnel, any Subcontractors, and agents of either of them similarly shall not receive any such additional remuneration.
	32.2	Service Provider and Affiliates Not to be Otherwise Interested in Assignment: The Service Provider agree that, during the term of this

		Contract and after its termination, the Service Provider and its affiliates, as well as any Subcontractor/ subconsultant and any of its affiliates, shall be disqualified from providing goods, works, or Services (other than the Services and any continuation thereof) for any project resulting from or closely related to the Services.
	32.3	Prohibition of Conflicting Activities Neither the Service Provider nor its Subcontractor/ subconsultant nor the Personnel shall engage, either directly or indirectly, in any business or professional activity that would conflict with the activities assigned to them under this Contract. The Service provider has an obligation and shall ensure that its Service Provider's Personnel and Subcontractor/ subconsultant shall have an obligation to disclose any situation of actual or potential conflict that impacts their capacity to serve the best interest of the 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.



SECTION VII: SPECIAL CONDITIONS OF CONTRACT

SECTION VIII: Special Conditions of Contract (SCC)

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

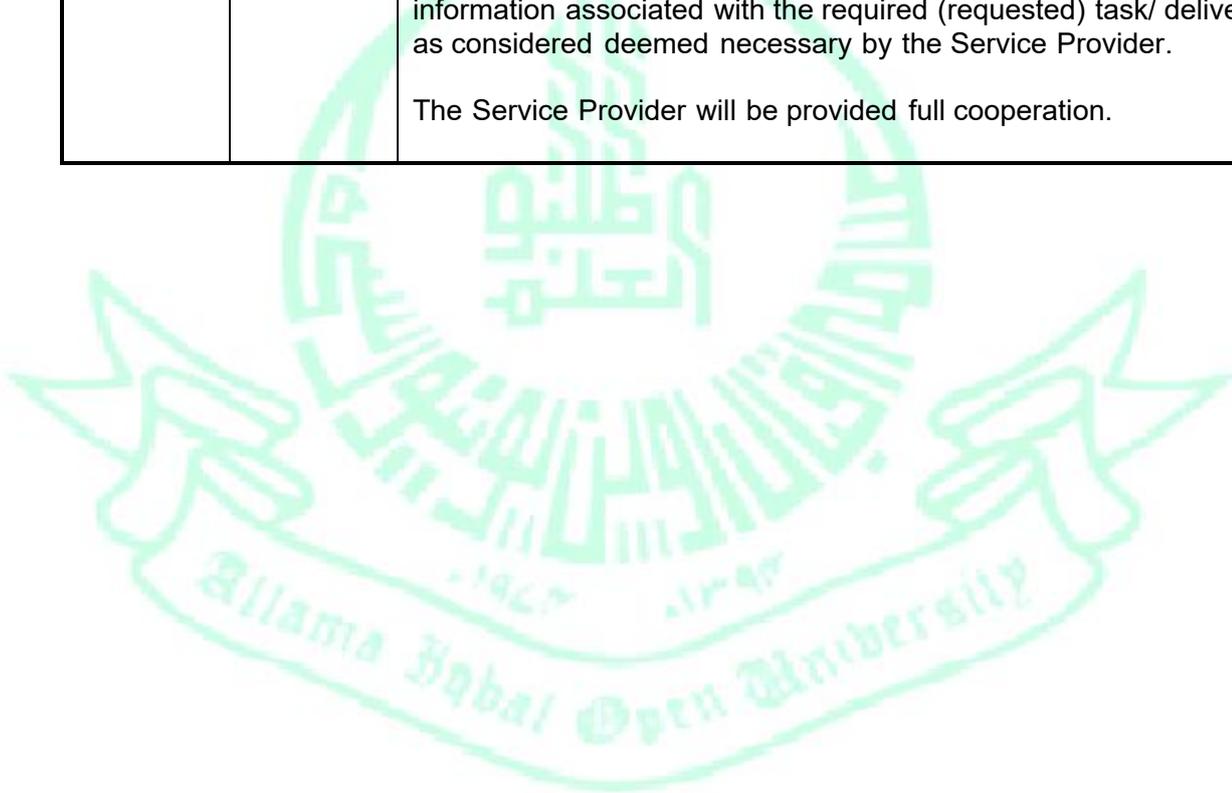
SCC Clause Number	GCC Clause Number	Amendments of, and Supplements to, Clauses in the GCC
Definitions (GCC 1)		
1.	1.1(d)	The Contract shall be effective & take commencement from the date it is signed by both the parties.
2.	1.1 (j) (ii)	The Procuring Agency is: Allam Iqbal Open University
3.	1.1 (l)	The Service Provider is: <i>[Name and address]</i>
Governing Language (GCC 4)		
4.	4.1	The Governing Language shall be: English
Applicable Law (GCC 5)		
5.	5.1	The Applicable Law shall be: Laws of the Islamic Republic of Pakistan
Performance Guarantee (GCC 9)		
6.	9.1	The Security provided as part of Proposal submission, shall be retained as Performance Guarantee, till the contract completion and any pending liability of the Service Provider thereof.
7.	9.4	Not Applicable
Delivery and Documents (GCC Clause 11)		
8.	11.1	The Service Provider shall extend the services as per the Scope/ Terms of Reference annexed hereto this contract and shall furnish all the recommendations that the University may deem it necessary and ask the Service Provider from time to time/ case to case basis.
9.	11.2	The Service Provider shall not use the documents, reports, associated data and software for purposes unrelated to this Contract without the prior written approval of the Procuring Agency.
Insurance Coverage		
10.	12.1	The Service Provider shall provide insurance coverage against the following risks: <ul style="list-style-type: none"> a) Professional liability insurance, with a minimum coverage of PKR Million = 1.5 x Contract Amount b) Third Party motor vehicle liability insurance in respect of motor vehicles operated in the Procuring Agency's country by the

		<p>Service Provider or its Experts or Sub-consultants, with a minimum coverage in accordance with the applicable law in Pakistan;</p> <p>c) Third Party liability insurance, with a minimum coverage of PKR. 300,000;</p> <p>d) employer's liability and workers' compensation insurance in respect of the experts and Sub-consultants in accordance with the relevant provisions of the applicable law of the Islamic Republic of Pakistan, as well as, with respect to such Experts, any such life, health, accident, travel or other insurance as may be appropriate: PKR 300,000 per occurrence in case of death and PKR 150,000 per occurrence in case of injury; and</p> <p>e) insurance against loss of or damage to (i) equipment purchased in whole or in part with funds provided under this Contract, (ii) the Service Provider's property used in the performance of the Services, and (iii) any documents prepared by the Consultant in the performance of the Services.</p> <p>f) Full Replacement Cost of Items Involved.</p> <p>Limitation of the Service Provider's Liability towards the Procuring Agency:</p> <p>Except in the case of gross negligence or willful misconduct on the part of the Service Provider or on the part of any person or a firm acting on behalf of the Service Provider in carrying out the Services, the Service Provider, with respect to damage caused by the Service Provider to the Procuring Agency's property, shall not be liable to the Procuring Agency:</p> <p>(i) for any indirect or consequential loss or damage, and</p> <p>(ii) for any direct loss or damage that exceeds two (02) times the total value of the Contract.</p> <p>This limitation of liability shall not</p> <p>(i) affect the Service Provider's liability, if any, for damage to Third Parties caused by the Service Provider or any person or firm acting on behalf of the Service Provider in carrying out the Services,</p> <p>(ii) be construed as providing the Service Provider with any limitation or exclusion from liability which is prohibited by the Applicable Law.</p>
Payment (GCC Clause 14)		
11.	14.1	The method and conditions of payment to the Service Provider under this Contract shall be as follows:

		<p>Payment for Services Delivered:</p> <p>Payment against total value of Contract, as reflected at GCC 15.1, shall be made in Pak. Rupees on equal monthly basis/ installments according to the following manner:</p> <p>On Acceptance: 100% Monthly installment, in respect of services performed/ deliveries made during a month, shall be made on monthly basis, within thirty (30) working days of submission of claim supported by a monthly Report and requisite supporting documents, besides the documents listed at SCC 14.2.</p> <p>Income/ withholding tax shall be deducted at source as per applicable taxation laws, while making the payments.</p>
12.	14.2	<p>Following shall be the documentation requirements, with regards to monthly payments:</p> <p>a) A copy of General Sales Tax ('GST') Invoice showing the amount of sales tax, must be submitted along with the Invoice, in duplicate duly completed in all respect. In case GST is not applicable on the services to be performed, the Service Provider shall provide the documentary evidence to the said effect, and</p> <p>b) Any other document that the University may require with regards to contract administration & payments.</p>
Prices (GCC 15)		
11.	15.1	<p>The Contract price for three Years is: PKR...../- [Pak. Rupees only] inclusive of local indirect taxes.</p> <p>Any indirect local taxes chargeable in respect of this Contract for the Services provided by the Service Provider shall be "reimbursed" by the Procuring Agency to the Service Provider.</p>
12.	15.2	Not Applicable
Ramification of Substandard Services (GCC Clause 19)		
13.	19.1	<p>The liquidated damages rate on account of substandard services is 0.01% of total Contract Cost per day for late submission of required deliverables as mentioned at clause 14.1 of SCC.</p> <p>The maximum amount of liquidated damages for the whole contract is 10% of the total Contract's Cost.</p> <p>Liquidated damages will be applicable with the issuance of a written notification to the Service Provider from the Procuring Agency each time upon observing non-compliance/performance issues, notwithstanding exceptional cases which shall be decided by the Procuring Agency.</p>

Procedure for Dispute Resolution (GCC Clause 25)		
14.	25.1	<p>If 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 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 07 (seven) days, through Central Purchase Committee of the University, following a notice sent by one Party to the other Party in this regard.</p> <p>At the event of failure of negotiation, the dispute shall be resolved through mediation and mediator which shall be appointed by the Vice Chancellor of Allama Iqbal Open University or his nominee(s).</p> <p>At the event of failure of mediation to resolve the dispute relating to this contract, such dispute shall finally be resolved through binding Arbitration, as sole arbitrator in accordance with Arbitration Act 1940. The arbitrator appointed by the Vice Chancellor, Allama Iqbal Open University shall act as the sole arbitrator. The Arbitration shall take place in Islamabad and proceedings will be conducted in English language.</p> <p>The cost of the mediation and arbitration shall be shared by the parties in equal proportion however 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.</p> <p>The courts of Islamabad shall have exclusive jurisdiction.</p> <p>Arbitration proceedings as mentioned in the above clause regarding resolution of disputes may be commenced prior to, during or after delivery of goods.</p> <p>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 to the Service Provider.</p>
Notices (GCC Clause 38)		
15.	28.1	<p>— Procuring Agency's address for notice purposes:</p> <p style="text-align: center;"> Directorate of Purchase & Stores, Allama Iqbal Open University Main Campus, Sector H-8, Islamabad, Pakistan. </p>

		Telephone: +92(51) 9250031, 9250035 — Service Provider's address for notice purposes:
16.	30.1 (d)	Restrictions on the use of documents prepared by the Service Provider are: The Service Provider shall not use or retain the documents/reports/ data/maps/designs/manuals and/or software etc. for purposes unrelated to this Contract without the prior written approval of the Procuring Agency.
17.	31.1	The Procuring Agency may provide full and complete access to the Service Provider to all records and documents, and any other information associated with the required (requested) task/ deliverable as considered deemed necessary by the Service Provider. The Service Provider will be provided full cooperation.





SECTION VIII: CONTRACT FORMS

Form of Contract

THIS AGREEMENT made the _____ day of _____ 20____ between [name and address of Procuring Agency] of Pakistan (hereinafter called "the Procuring Agency" or "University" which expression shall, where the context so permits, include its successors, legal, representatives and permitted assignees) of the one part and [name of Service Provider] of [city and country of Service Provider] (hereinafter called "the Service Provider" which expression shall, where the context so permits, include its successors, legal, representatives and permitted assignees) of the other part:

(The Procuring Agency/University and the Service Provider, are collectively referred to as "**the Parties**" and individually as a "**Party**", as the context requires)

WHEREAS

- (a) the Procuring Agency has requested the Service Provider to provide certain Services as defined in the General & Special Conditions of Contract attached to this Contract (hereinafter called the "Services");
- (b) the Service Provider, having represented to the Procuring Agency that they have the required professional skills, and personnel and technical resources, have agreed to provide the Services on the terms and conditions set forth in this Contract at a contract price of Pak. Rs.....;
- (c) it being understood (i) that payments by the Procuring Agency shall be made only upon approval by the Procuring Agency, and (ii) that such payments will be subject, in all respects, to the terms and conditions of this contract agreement.

NOW THIS CONTRACT WITNESSETH AS FOLLOWS:

1. In this Contract words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract referred to.
2. The following documents shall be deemed to form and be read and construed as part of this Contract, In the event of any ambiguity or conflict between the Contract Documents listed below, the order of precedence shall be the order in which the Contract Documents are listed below:
 - a) This form of Contract,
 - b) The Form of Proposal and the Financial Proposal submitted by the Service Provider,
 - c) The General Conditions of the Contract,
 - d) The Special Conditions of Contract,
 - e) The Scope of Services/ Terms of Reference,
 - f) The Price Schedule submitted by the Service Provider,
 - g) The Procuring Agency's Letter of Acceptance, and
 - h) Integrity Pact (where applicable)
3. The mutual rights and obligations of the Procuring Agency and the Service Provider shall be as set forth in the Contract, in particular:
 - a) the Service Provider shall carry out the Services in accordance with the provisions of the Contract; and

- b) the Procuring Agency shall make payments to the Service Provider in accordance with the provisions of the Contract..

IN WITNESS whereof the parties hereto have caused this Contract to be executed in accordance with their respective laws the day and year first above written.

EXECUTED BY THE PROCURING AGENCY

In the presence of witness:

Name:

Name:

As Director (Directorate of Purchase & Stores) and authorized representative of and for and on behalf of Vice Chancellor,
Allama Iqbal Open University

As ----- for and on behalf of ----- [end-user department],
Allama Iqbal Open University

EXECUTED BY SERVICE PROVIDER

In the presence of witness:

Name:

Name:

CNIC:

CNIC:

As ----- and authorized representative of and for and on behalf of
[NAME OF THE SERVICE PROVIDER]

As ----- for and on behalf of
[NAME OF THE SERVICE PROVIDER]

Integrity Pact

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

Contract Number: _____

Dated: _____

Contract Value: _____

Contract Title: _____

[Name of Service Provider] 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 Service Provider] 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 Service Provider] 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 Service Provider] 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.

