



Government of Pakistan
Pakistan Digital Authority



Appointment of External Auditors

Tender ID: PDA/TDRS/Auditors/ 2025-26/03

Issued at Islamabad



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Invitation to Bid

The Government of Pakistan, under the Digital Nation Pakistan Act, 2025, has established the **Pakistan Digital Authority (PDA)** to lead and implement the country's digital transformation agenda. To support its operational requirements, PDA invites bids from eligible, tax-registered firms for the **Engagement of External Auditor for Pakistan Digital Authority**.

Activity	Description/Tentative Timeline
Tender Publication	20 March 2026, Notice on EPADS, National Dailies, and PDA Website.
Submission Mode	Online via EPADS (www.eprocure.gov.pk)
Submission Deadline	April 07, 2026, by 1600 Hrs
Bid Opening	April 07, 2026, at 1630 Hrs
Bid Validity	180 Days from Bid Opening Date

The tentative timeline set out herein represents the Pakistan Digital Authority's best estimate of the schedule that will be followed.

Head of Procurement

Pakistan Digital Authority,
7th Floor Kohsar Block Pak Secretariat, Islamabad



1. INTRODUCTION

The Pakistan Digital Authority (PDA) is a statutory body established under the **Digital Nation Pakistan Act 2025**, mandated to spearhead the country's transition into a digitally empowered nation. As the apex regulatory and implementation body, the Authority is tasked with executing the National Digital Masterplan to foster a robust Digital Economy, Digital Society, and Digital Governance. PDA is responsible for managing public funds, implementing government-mandated programs, and ensuring compliance with applicable financial, regulatory, and governance frameworks. More details about the PDA are available at www.pda.gov.pk.

In line with statutory requirements and principles of transparency, accountability, and good governance, PDA is required to have its financial statements independently audited by an external auditor. The external audit is intended to assure the PDA, the National Digital Commission, the Federal Government, regulators, and other stakeholders regarding the fair presentation of PDA's financial statements, the proper utilization of public funds, and compliance with applicable laws, rules, and accounting standards.

PDA invites sealed bids / proposals for the appointment of external auditors for the FY 2025-2026, ending on June 30th, 2026, from capable Audit Firms, active on Federal Board of Revenue (FBR) for Income Tax and Sales Tax.

2. BIDDING PROCESS

- a. An open, competitive, and transparent bidding process in accordance with Public Procurement Regulatory Authority (PPRA) Ordinance, 2002, Rules, Regulations and Guidelines made thereunder shall be adopted.
- b. The bid/proposal to be uploaded to e-Pak Acquisition & Disposal System (**e-PADS**), comprising both the **technical proposal** and the **financial proposal**. **The bidder shall ensure that the attachment of bid/proposal on e-PADS is mandatory, failing which the bid shall be rejected.**
- c. Initially, the **“TECHNICAL PROPOSAL”** shall be opened.
- d. PDA shall evaluate the submitted technical proposals in accordance with eligibility and evaluation criteria of this document without reference to the price.
- e. After evaluation and approval of the technical proposals, the financial proposals of the technically qualified bidders will be opened at a time and date announced and communicated to bidders in advance.
- f. PDA shall evaluate the technical proposals in a manner prescribed under Section 03 and 05 of this document without reference to the price and shall reject any proposal which does not conform to the specified requirements.



3. ELIGIBILITY CRITERIA

Bidders/Firms must give compliance to the below mentioned clauses as these are mandatory for being eligible for the bidding process:

Sr.no	Attributes	Ref. page no. in proposal
a.	The firm must be on State Bank of Pakistan panel of auditors in category "A" as per latest report available on website.	
b.	Active & valid registration with FBR for income tax purposes and sales tax.	
c.	The firm shall provide an undertaking on letter head that it has not been blacklisted by any Government/Semi-Government institution at the time of bid opening.	
d.	Declaration that the firm is compliant with International Federation of Accountants (IFAC) guidelines and codes of ethics as applicable in Pakistan.	
e.	Firm must have fully functional office(s) in Islamabad/Rawalpindi.	
f.	Registration of the firm with Audit Oversight Board.	
g.	Having latest satisfactory Quality Control Review (QCR) rating issued by ICAP.	
h.	Bid Declaration form provided in annexure (c)	

4. INSTRUCTIONS /GENERAL CONDITIONS

- a. The firm will be selected after an open, competitive, and transparent bidding process.
- b. Proposals shall be submitted in English/Urdu language.
- c. All prices mentioned in the financial proposal shall be in Pak Rupees (PKR) and inclusive of all applicable taxes.
- d. All clarifications will be communicated to the firms through **e-PADS**.
- e. PDA may reject all bids or proposals at any time prior to the acceptance of a bid or proposal.
- f. The firm shall bear all costs associated with the preparation and submission of their respective bids and PDA will, in no case, be responsible or liable for those costs, regardless of the conduct or outcome of the bidding process.



- g. Firms are under obligation to read and understand complete information package/bid documents, PDA shall not be responsible towards the firm for any of their claim or complaint which may arise because of non-reading or misreading the bid documents/information package by firms.
- h. PDA is the originator of information package/bidding documents, any clarification or interpretation communicated by PDA, whether in response of a query or otherwise, shall be deemed final, conclusive and will remain unquestioned.
- i. Most Advantageous bidder will be issued Letter of Intent (LoI) and it shall submit Letter of Acceptance (LoA). Upon submission of LoA by Most Advantageous bidder, Contract will be signed for a period of one (01) year.
- j. PDA may reject all bids or proposals at any time prior to the acceptance of a bid or proposal. PDA shall, upon request, communicate to any firm who submitted a bid or proposal, the grounds for its rejection of all bids or proposals, But PDA is not required to justify those grounds as per Rule 33 of the Rules.
- k. PDA requires that firms, observe the highest standard of ethics during the procurement and execution of such contract. In pursuit of this policy, the PDA:
 - I. Defines, for the purposes of this provision, the terms set forth below as follows:
 - II. "Corrupt practice" is the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party;
 - III. "Fraudulent practice" is any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation;
 - IV. "Collusive practice" is an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party;
 - V. "Coercive practice" is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party;
 - VI. "Obstructive practice" is deliberately destroying, falsifying, altering, or concealing of evidence material to the investigation or making false statements to investigators to materially impede PDA investigation into allegations of a corrupt, fraudulent, coercive, or collusive practice; and/or threatening, harassing, or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation.
- l. PDA will reject a proposal for award if it determines that the firm recommended for award has, directly or through an agent, engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the contract in question.



- m. Only registered suppliers/service providers who are on Active Taxpayers List (ATL) of FBR are eligible to supply goods/provide services to the PDA. Bids/Proposals/applications of all those suppliers/service providers who are not found on ATL on the date of bid opening shall be rejected.
- n. In case of any technical difficulty in using EPADS prospective bidders may contact PPRA at <https://www.ppra.org.pk/>
- o. If there is more than one qualified firm i.e. they have quoted equal prices in financial bid, the tied qualified firms shall be notified by PDA and they will submit revised financial proposals in compliance with the bidding document. The revised bid amount must be either equal to the original submitted bid or less than previous bid amount. The revised financial proposal shall be submitted in a sealed envelope that is securely closed and it is not possible to be opened without visual evidence thereof.
- p. In case, the most advantageous bidder, at any stage prior to the execution of the contract/PO fails for timely completion of all applicable processes, or the PDA procurement committee is not satisfied from the provided services, PDA reserves the right to obtain the services from second most advantageous bidder. In case the second most advantageous bidder fails to provide the required services or the PDA procurement committee is not satisfied from the provided services, the PDA reserves the right to obtain the services from third most advantageous bidder.
- q. The Blacklisted service provider(s) declared by PDA, are barred from participating in this tender.

5. Evaluation Criteria:

- a) PDA will evaluate the proposals on the basis of their compliance with the bidding document and evaluation criteria, and the point system as specified below. (Table I)
- b) A proposal shall be rejected during technical evaluation if it does not comply with the bidding document.

Table I- Evaluation Criteria

S/N	Evaluation Criteria	Max Marks	Ref Page# in Proposal
1	Experience of public sector audit clients (Number of Annual Audits) (Evidence in the form of a signed and stamped year wise list of clients)	40	



2	Experience of telecommunication sector audits (Number of Annual Audits) (Evidence in the form of a signed and stamped year wise list of clients)	25	
3	Firm established in Pakistan (Established since)	10	
4	Number of partners (Provide detail as per annex-I to this Invitation)	10	
5	Number of staff (Qualified Accountants) (Provide detail as per annex-II to this Invitation)	10	
6	Firms coverage in Pakistan (Number of Cities)	05	

Note: Marking will be done on a relative basis. The highest number for each category will be given 100% marks and all else will be marked relative to that base.

For technically responsive bidder, the final scoring shall be done as per following:

- a. technical score (St) shall be calculated as follows:

$$St = \frac{\text{technical score obtained by bidder}}{\text{total technical score}} * 80$$

- b. financial score (Sf) shall be calculated as follows:

$$Sf = \frac{\text{lowest bidder's cost}}{\text{bidder's cost}} * 20$$

- c. total score shall be the sum of both technical score and financial score:

$$\text{total score} = St + Sf$$

6. TECHNICAL PROPOSAL

Technical proposals to be submitted by the firms shall be in compliance with the requirements laid down in the bidding document and Tor's.

The technical proposal shall be clearly marked with the following :-

"TECHNICAL PROPOSAL"

The technical proposal shall include;

- a. A covering letter from the head of the Firms / Companies or an authorized representative of the applicant entailing the objectives and the executive summary.



- b. All the documents mentioned in bidding document shall be part of technical proposal except financial proposal.
- c. Non-compliance to any clause and sub clause of RFP and ToR shall lead to disqualification.
- d. Additional Information (If Any)

7. FINANCIAL PROPOSAL

"FINANCIAL PROPOSAL

- b. The Financial Proposal shall include the following;

Sr	Service	Fee	Services sales tax	Total
1.	Annual audit			
2.	Review & certification of PSCG rules compliance statement (if applicable)			
3.	Review & certification of SOE Act 2023/SOE Management Policy 2023 compliance (if applicable)			
4.	Out of pocket expenses (if any) capped to a level (in rupees)			
	Total Quote			

- c. **The proposal must remain valid for a period of 180 days after the bid submission date.**
- d. Taxes will be deducted at the time of the payment as per government rules and regulations.
- e. All payments will be subject to the active taxpayer status of the service provider at the time of release of payment. If service providers status is not active on ATL (Income and Sales Tax); no payment shall be made till their status becomes active on ATL (Income and Sales Tax) of FBR/relevant authority.
- f. The service provider shall pay all such taxes, Stamp duty or other duties, fees and other impositions levied under the applicable law, the amount of which is deemed to have been included in the financial bid.
- g. All prices shall be in Pak Rupees. Any exchange rates fluctuations shall be the responsibility of the firm and PDA shall not allow any price escalation.
- h. The firm shall mention the amount in financial proposal, which shall be inclusive of all applicable taxes, levies, duties and fees as per prevailing laws.



8. SUBMISSION, OPENING AND RECEIPT OF PROPOSALS

- a. The original proposal (Technical and Financial Proposal) shall be attached on e-PADS.
- b. The original bid security must be delivered at the address given below on or before 04:00 pm. (PST), **07th Apr 2026**.

Head of Procurement

Pakistan Digital Authority,
7th floor, Kohsar Complex,
Sector F-5/1, Islamabad, Pakistan

- c. Proposals shall be opened the same day i.e. 04:30 PM. (PST), **07th Apr 2026**, in presence of all the applicants who chose to be present.

9. AWARD OF CONTRACT

- a. The firm with the lowest bid (most advantageous bid), if not in conflict with any other law, rules, regulations, or policy of the Federal Government shall be awarded the contract, within the original or extended period of bid validity.
- b. A letter of Intent (LoI) will be issued to the Most Advantageous bidder who shall submit Letter of Acceptance (LoA) within period stipulated under LoI.
- c. After submission of the Letter of Acceptance, it is expected that the contract will be signed within minimum possible time, failing which PDA may proceed accordingly.
- d. The initial term of the contract shall be one year which may be extended for another term as may be mutually agreed between the parties.

10. PAYMENT TERMS:-

The payment of fee will be made after issuance of final audit reports (as applicable).

11. Penalty Terms

The assignment completion period is 5 weeks for annual audit and reviews. The period will be counted from deputation of audit team till initialed report date. In case of delay (excluding any delay on part of PDA in providing the information/documents) in assignment beyond stipulated period, LD at the rate of 0.15% per day (of fee payable) shall be imposed for each day of delay beyond the delivery date.



12. TERMS OF REFERENCE / SCOPE OF ASSIGNMENT

- 1- Audit of the annual financial statements of the authority.
- 2- Review and certification of public sector corporate governance rules, 2013 compliance statement (if applicable)
- 3- Review & certification of SOE Act 2023/SOE Management Policy 2023 compliance (if applicable)
- 4- Attend meetings of PDA board, committees, as required.

Annexure A

<i>Sr.No.</i>	<i>Name</i>	<i>ICAP Membership No.</i>	<i>ACA/FCA</i>	<i>Tax Partner/Audit Partner/Others</i>	<i>Office</i>

Authorized Signature:

Name and Title of Signatory:



Annexure B

<u>Sr.No.</u>	<u>Name</u>	<u>Membership/Registration No.</u>	<u>ICAP/CIMA/ICMA/ACCA</u>	<u>Designation</u>	<u>Office</u>

Authorized Signature:

Name and Title of Signatory:



Annexure C

Form of Bid-Securing Declaration

[The Firm shall fill in this Form in accordance with the instructions indicated.]

To: *[complete name of Procuring Agency]*

We, the undersigned, declare that:

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

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

- (a) have withdrawn our Bid during the period of Bid validity specified in the Letter of Bid; or
- (b) having been notified of the acceptance of our Bid by the Procuring Agency during the period of Bid validity, (i) fail or refuse to sign the Contract; or (ii) fail or refuse to furnish the Performance Security (or guarantee), if required.

We understand this Bid Securing Declaration shall expire if we are not the successful Bidder, upon the earlier of (i) our receipt of your notification to us of the name of the successful Bidder; or (ii) twenty-eight days after the expiration of our Bid.

Name of the Bidder__

Name of the person duly authorized to sign the Bid on behalf of the Bidder_____

Title of the person signing the Bid__

Signature of the person named above_____

Date signed __day of_, _____