

REQUEST FOR PROPOSAL

Hiring of Consultant for USF Office (Single Stage One Envelope Procedure)

Least Cost Base method
(National Competitive Bidding)



UNIVERSAL SERVICE FUND
EMPOWERING COMMUNITIES

Universal Service Fund Company
(A Guarantee Limited incorporated under Section 42 of the repealed Companies
Ordinance 1984 presently Companies Act 2017)

Tender ID: "USF/TDRS/AUDIT/CONSULTANT/2026-27/04"

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PROCUREMENT NOTICE

Procurement Of Consultancy Service

1. The USF Company invites Request for Proposal (RFP) / Expression of Interest (EOI) from the interested Chartered Accountant / Cost and Management Accountant Firms, who are on active taxpayer list of the Federal Board of Revenue.
2. Procurement Notice published in English daily newspapers **Express Tribune** and in the Urdu newspaper **Jang** on 29th May 2026 and published on the PPRA website EPADS, from eligible bidders registered on EPADS for the provision of consultancy services.
3. The selection process will be based on **Single Stage-One Envelope Procedure** of Principal Method of Procurement (i.e. Open Competitive Bidding) which will be used by adopting **Least Cost Based Selection (LCBS)** Technique for the subject procurement, in line with the Public Procurement Rules, 2004 and any Regulations, and Instructions issued by the Authority (from time to time).
4. The detailed Scope of Work/ Terms (TORs) are mentioned in the RFP documents
5. All proposals must be accompanied by a Bid Security, described in Bid Security Section in Bidding Document in the shape of **Pay Order, Banker's Cheque, Demand Draft** on the prescribed format described.
6. E-Bidding documents, containing detailed terms & conditions, specifications and requirements etc. are available on **e-Pak Acquisition and Disposal System (EPADS)** at <https://vendors.epads.gov.pk/>.
7. The RFP, prepared in accordance with the instructions in the e-Bidding documents, must be submitted through EPADS or before 18 May 2026 11:00 AM. Proposals will be opened on the same day at 18 May 2026 11:30 AM. Manual submission of RFPs shall not be entertained. Those consultants/Firm who have not yet registered on the new version of EPADS, may register themselves on <https://vendors.epads.gov.pk/>. A tutorial to explain the registration process is also available at <https://www.youtube.com/watch?v=MNW6T38v7tc>
8. In terms of Rules 48 of Public Procurement Rules, 2004 Grievance Redressal Committee (GRC) is notified for the subject procurement, and notification copy is available on the procuring agency's website and also available on EPADS as well as Authority's website at (www.ppra.org.pk).

Head of Procurement Department

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A. General Provisions

1. Introduction

1.1 Universal Service Fund Company (“USF Co”) is a Guarantee Limited incorporated under Section 42 of the repealed Companies Ordinance 1984 (repealed with Companies Act 2017) established by the Government of Pakistan (Ministry of Information Technology & Telecom) in pursuance of Universal Service Fund Rules, 2006 (“USF Rules”) promulgated by Federal Government of Pakistan in exercise of the powers conferred under clause (ab) of Sub Section (2) of Section 57 of the Pakistan Telecommunication (Re-organization) Act, 1996. The primary objective of USF Co is to plan, develop and execute Tele-Communication Network Projects and Services in un-served, under- served and remote areas of Pakistan, mainly through disbursement of subsidy received from the Government of Pakistan.

1.2 The Universal Service Fund Company intends to select a consultant for office from the interested Chartered Accountant / Cost and Management Accountant Firms, who are on active taxpayer list of the Federal Board of Revenue,

1.3 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. The selection process will be based on Rule 3-C i.e. Least Cost based Selection of Procurement of Consultancy Services Regulations, 2010 of Public Procurement Regulatory Authority and bidding process shall be Single Stage one envelop Procedures of PPRA Rules.

1.4 The selection specified in the Data Sheet. The eligible Chartered Accountant / Cost and Management Accountant Firms are invited to submit a proposal, as specified in the TOR, for consulting services required for the assignment named as per RFP.

1.5. The bidder should familiarize themselves with the local conditions and take them into account in preparing their Proposals. 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.

1.6 A scanned copy of bid security (refundable) in the form of a CDR/Pay Order/Demand Draft, in the name of ‘Universal Service Fund’, of value PKR 50,000/- (Pak Rupees Fifty Thousand Only) must be attached on e-PADS and original bid security shall be submitted to the procuring agency any time before the closing time of bid submission, failing which the bid shall be rejected.

2. Corrupt and fraudulent practices

2.1 The procuring agencies and consultant are required to compliance procurement Regularity Framework in regard to corrupt and fraudulent practice as defined under Rule 2 (1) (f) of the Public Procurement Rules.

B. Preparation of Proposals

1. General Considerations

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

2. Language

2.1. The Proposal, as well as all correspondence and documents relating to the Proposal exchanged between the vendor and the Procuring Agency, shall be written in the language(s) specified in the proposal.

3. Documents Comprising the Proposal

3.1. The Proposal shall comprise the documents and forms listed in the proposal.

4. Proposal Validity

4.1. Proposals shall remain valid for a period of 180 days after the proposal submission deadline prescribed by the Procuring Agency (PA). To ensure the validity of the proposal, it shall include bid security or a bid-securing declaration as a complementary bid-securing instrument, with a validity exceeding the bid validity period.”.

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

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

5. Extension of Validity Period

5.1. If considered necessary, an extension in the bid validity can be made in accordance with the provision of public procurement rules, 2004 or any instructions issued in this regard.

6. Bid security/Bid Securing Declaration

6.1. A scanned copy of bid security (**refundable**) in the form of a CDR/Pay Order/Demand Draft, in the name of ‘Universal Service Fund’, of value PKR 50,000/- (Pak Rupees Fifty Thousand Only) must be attached on **e-PADS and original bid security shall be submitted to the procuring agency any time before the closing time of bid submission, failing which the bid shall be rejected.**

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

6.3. The successful Consultant’s Bid Securing Declaration will be discharged upon the signing the contract with the Successful Consultant, and furnishing the performance security in shape of CDR /Bakers cheque / Pay orders

7. Clarification and Amendment of RFP

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

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

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

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

8. Preparation of Proposals – Specific Considerations

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

8.1.1. The Procuring Agency may indicate in the Data Sheet the estimated Key Experts' time input (expressed in person-month) or the Procuring for assignments under the Fixed-Budget selection method, the estimated Key Experts' time input is not disclosed. Total available budget, with an indication whether it is inclusive or exclusive of taxes, is given in the Data Sheet, and the Financial Proposal shall not exceed this budget.

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

9. Financial Proposal

9.1. The Financial Proposal shall be prepared using the Standard Forms provided in the RFP.

10. Taxes

10.1. The proposal submitted shall be inclusive of **all the taxes** (Consultant are responsible for meeting all tax liabilities arising out of the contract unless stated otherwise in date sheet.

11. Currency of Proposal

11.1. The Consultant may express the price for its Services in the Pak Rupees. Payment shall also be made in the Pak Rupees.

C. Submission, Opening and Evaluation

1. Submission/withdrawal of Proposals

1.1. The Consultant shall submit proposal through EPADS before the submission deadline.

1.2. A Proposal submitted by a Joint Venture shall be submitted through EPADS from the account of Lead Member. Reference to the EPADS account of all the JV Member shall be provided along with the proposal. In case any of Member is not registered on the EPADS, may be registered on the EPADS or all his credential shall be provided along with the proposal for the evaluation of the procuring agency.

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

2. Opening of Proposal

2.1. The Procuring Agency will open all Proposal through EPADS. Financial Proposal will remain unopened till the prescribed financial Proposal opening date.

3. Evaluation of Technical Proposals / Financial Proposal

3.1. The evaluation committee both proposal shall be evaluated on a least-cost basis in accordance with the applicable PPRA Rules.”

5. Correction of Errors

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

5.2. The Procuring Agency’s evaluation committee will

(a) correct any computational or arithmetical errors, and

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

the Financial Proposal so as to make it consistent with that indicated in the Technical Proposal, apply the relevant unit price included in the Financial Proposal to the corrected quantity, and correct the total Proposal cost.

7. Selection Technique

7.1. Least Cost Based Selection

The procurement shall be conducted through Least-Cost Selection (LCS), the Procuring agency will select the consultant with the lowest evaluated total price as per PPRA rules.

D. Negotiations and Award

1. Negotiations

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

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

2. Availability of Key Experts

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

2.2. Notwithstanding the above, the substitution of Key Experts at the negotiations may be considered if due solely to circumstances outside the reasonable control of and not foreseeable by the Consultant, including but not limited to death or medical incapacity. In such case, the Consultant shall offer a substitute Key Expert within the period of time specified in the letter of invitation to negotiate the Contract, who shall have equivalent or better qualifications and experience than the original candidate.

3. Award of Contract

3.1. The Procuring Agency will award the Contract to the Consultant whose Proposal has been determined to be substantially responsive to the RFP Documents and who

has been declared as Successful Consultant, provided that the same is not in conflict with any other law or policy of the Federal Government.

4. Grievance Redressal Mechanism

4.1. Grievance shall be redressed in accordance with procedure and mechanism defined under Rule 48 of the Public Procurement Rules, 2004 and Redressal of Grievance regulations.

5. Mechanism of Blacklisting

5.1. The Blacklisting shall be carried out in accordance with provision of Rule 19 of the Public Procurement Rules, 2004 and allied regulations. Regulation reference

6. Environmental objectives

6.1. As per Rule 64 of Public Procurement Rules, 2004, The procuring agency may seek to procure services with a reduced environmental impact throughout their life cycle when compared to services with the same primary function that may otherwise be procured.

Bid Data Sheet

Proposal Data Sheet (BDS)

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

BDS Clause Number	ITB Number	Amendments of, and supplements to, clauses in the instruction to bidders
1	1.1	Name of procuring agency: Universal Service Fund Company Office No 310-312 Third Floor, Evacuee Trust Complex Sector F-5/1 , Islamabad. Hiring of consultant for USF office for one year Name and identification number of the contract: Tender ID: "USF/TDRS/AUDIT/CONSULTANT/2026-27/04"
2	1.2 & 9.1	The Bidders may seek clarifications through EPADS Clarification
B. Preparation of Proposal		
3	4.1	The language of the proposals is: English
4	7.1	Proposals shall be valid until 90 Days
5	9.1	List of documents required alongwith the bid: Interested firms must submit:• Company profile and portfolio of similar projects•

BDS Clause Number	ITB Number	Amendments of, and supplements to, clauses in the instruction to bidders
		<p>Copies of NTN & GST certificates. • Portfolio of at least 05 completed productions and client references.</p> <p>The Firm shall provide an undertaking on letter head that the Consultant has not been declared blacklisted by any Government/Semi-Government institutions.</p> <p>.</p>
6	105	The Price shall be fixed.
7	11.1	The qualification criteria to see “ Eligibility Criteria”
8	7.6	Services and Their related documents: see section required Service and TOR
C. Submission, Opening and Evaluation		
9	8.1 & 8.2	The amount of Rs 50,000/- as a bid security shall be in the form of Pay Order, Bankers Cheques, Demand Draft.
10	13.1	Currency of the Bids shall be `PKR.
11	14.1	<p>Proposal shall be submitted online on EPADS whereas hard copy of the bid security should be submitted to the following.</p> <p>Universal Service Fund, Office # 310-312, 3rd Floor, Evacuee Trust Complex, Sector F-5/1, Islamabad, Pakistan</p> <p>Bids that are not submitted on EPADS shall be disqualified.</p> <p>The deadline for Bids submission is 18th May 2026 at 11:00 AM</p>
12	15.1	<p>The Bid opening shall take place on EPADS.</p> <p>Day: Monday. Date: 18th May 2026 Time: 11.30 AM</p>
13	20	<p>Selection technique adopted will be lease Based Selection (LCBS)</p> <p>See Evaluation Criteria</p>
F. Negotiation and Award		
14	21.5	<p>The Performance guarantee shall Rs 50,000/-</p> <p>The Performance Guarantee shall be acceptable in the form of: Pay Order, Banker's Cheque, Demand Draft.</p>
G. Review of Procurement Decisions		
15	24.1	Grievance against this procurement shall be submitted online on EPADS

TERMS OF REFERENCE / SCOPE OF WORK

The Firm shall deploy one (01) dedicated resource for the following scope of work.

- To coordinate with O/o DG Audit (P&TS) on behalf of the company as focal point of contact.
- Assist all departments for arrangement of audit record for annual audits of company by O/o DG Audit (P&TS).
- To make coordination with all departments for provisions of the record during the audit process.
- Effectively liaise and coordinate with the O/o DG Audit (P&TS) Audit teams for regulatory /special / performance /issue- based audits of the Company.
- To prepare the replies of audit queries / observations of O/o DG Audit (P&TS) for settlement with the help of the concerned departments.
- To facilitate management and provide relevant assistance to all departments of the Company for resolution/verification/ submission of response of PDPs / Audit Reports to O/o DG Audit (P&TS).
- Ensure audit paras verification to O/o DG P&TS with record before DAC/PAC meetings and settlement of the same.
- To represent USF in Departmental Accounts Committee (DAC) and Public Accounts Committee (PAC) meetings.
- Preparation of working papers (annotated replies) in consultation with concerned departments to O/o DG Audit (P&TS) for all related meetings including data verification, Pre-DAC, DAC, Pre-PAC, PAC, etc.
- Travel to O/o DG P&TS Lahore for verification of record on behalf of Company, USF will cover the expenses for traveling, boarding & lodging, subject to management approval, while consultant/ consultant firm will be solely responsible for any daily allowance.
- Have knowledge of the USF function, rules, and regulations as well SOPs of the USF.
- Presence of the dedicated resource in Company for five days a week and on as need basis when called. Normal working time at USF is 40 hours a week.
- The dedicated resource is entitled for maximum two leaves of absence per month during the period of consultancy other than public holidays.
- Undertake any other related task assigned by management and CIA.

Eligibility Criteria

Consultants must give compliance with 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 bidder must be a Chartered Accountant/Cost and Management Accountant Firms. (Proof of registration of the firm with the relevant institute)	
b.	Valid Registration with FBR for Income Tax purposes and with relevant Tax/Revenue Authority and are on Active Taxpayer List (ATL).	
c.	The Firm shall provide an undertaking on letter head that the Consultant has not been declared blacklisted by any Government/Semi-Government institutions.	
d.	An undertaking in this regard must be attached with technical proposal that value of PKR 50,000/- bid security is attached.	
e.	The Firm must have fully functional office(s) in Islamabad/Rawalpindi.	
f.	Applicants are required to state, in their proposals, the name, title, contact number and email address of the applicant's authorized representative through whom all communication shall be directed until the process has been completed or terminated.	
g.	List/details of clients restricted to which the firm has provided consultancy services.	
h.	List of Staff with at least one (01) resource having twenty-five (25) years of experience dealing with Auditor General of Pakistan which must include at least five (05) years related to Telecom Sector.	
i.	Detailed CV(s) of engagement team.	
j.	Experience of the engagement partner shall be more than 20 years	
k.	Consultant's engagement personnel's qualification: Minimum "Masters"	

USF shall not entertain incomplete or partial bids. Shall lead to rejection as per PPRA rules 18.

Any forged or false information will result in disqualification, and the bid security will be forfeited.

Evaluation Criteria

Least Cost based Selection (LCBS)

- a) USF will evaluate the proposals on the basis of their compliance with the bidding document and evaluation criteria, and the point system as specified below in Table I.
- b) A proposal shall be rejected during technical evaluation if it does not comply with the bidding document or if it fails to achieve the minimum score as indicated in Table I below:

Table I- Evaluation Criteria

Evaluation Criteria			
S/No	Description	Weight	Reference in Page No.
1	Experience of engagement partner =>20 years 10 Marks <20 years 0 Marks	10	
2	Pertinent Qualification & Experience of Audit Consultant (Attach CV): Qualification: Masters/equivalent or above = (10 marks) Below Masters= (0 marks) Experience: =>20 years (20 marks) < 20 years (0 marks)	30	
3	Audit consulting experience of telecommunication industry of Pakistan (Attach all Relevant Documents): => 5 (10 marks) < 5 (0 marks)	10	
Total Marks		50	
Minimum Score Required to Qualify		40 marks	

Payment Terms, Bid Security & Liquidated Damages

Payment Terms:

- Payment shall be made monthly upon receipt of invoice.

BID SECURITY:

- a. A scanned copy of bid security (**refundable**) in the form of a CDR/Pay Order/Demand Draft, in the name of 'Universal Service Fund', of value PKR 50,000/- (Pak Rupees Fifty Thousand Only) must be attached on **e-PADS and original bid security shall be submitted to the procuring agency any time before the closing time of bid submission, failing which the bid shall be rejected.**
- b. Payment of bid security in form other than that is specified at clause 6(a) shall not be entertained and accepted. USF shall return such bids unopened to respective Consultants.
- c. Bid Security of Consultants who do not technically qualify shall be returned after result announcement of technical evaluation report.

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- d. Bid Security of technically responsive (qualified) Consultants will be released after ten (10) days of the signing of the contract with the successful Consultant.

Liquidated Damages:

- a. In case of delays in execution of services beyond stipulated period, the Liquidate Damages at the rate of 0.15% of against the assigned services value will be imposed. The LD shall not be more than the assigned service.
- b. Any liquidated damages if not paid in cash by consultant shall be deducted from the invoice submitted by consultant and if not paid the same shall be deducted from the performance guarantee. The imposition of liquidated damages upon the Consultant and its payment does not absolve the Consultant from its obligations to delivery or from any other liabilities or obligations under the Contract.

Financial Proposal

The Financial Proposal may include the following specimen:

Description	Total Financial Bid including all applicable taxes
Hiring of Consultant for USF Office	

- a. A lumpsum cost shall be provided as given in the above table. **Conditional bids shall be rejected.**
- b. The proposal must remain valid for a period of 180 days after the bid submission date.
- c. Taxes will be deducted at the time of the payment as per government rules and regulations.
- d. All payments will be subject to the active taxpayer status of the service provider at the time of the release of payment.
- e. 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.
- f. The bidder shall mention the amount in the financial proposal, which shall be inclusive of all applicable taxes, levies, duties, and fees as per prevailing laws.
- g. All prices shall be in Pak Rupees.
