

**Directorate General, Excise & Taxation &  
KP-Revenue Authority  
Government of Khyber Pakhtunkhwa**



**REQUEST FOR PROPOSAL (RFP)**

**For**

**HIRING CONSULTANCY SERVICES**

**For**

**Independent Survey of Taxable Units, Taxable  
Services and Assessment**

**Directorate General, Excise, Taxation, and Narcotics  
Control Khyber Pakhtunkhwa, Shami Road,  
Peshawar**

**Phone No.091-9212260, 091-9212261, Fax: 091-9211474**

Letter of Invitation (LOI)

RFP No. 1234/DG/Excise & KPRA.....

Peshawar, dated February , 2017

Dear M/S.....,

1. The Director General Excise, Taxation and Narcotics Control (DG ET&NC), Government of Khyber Pakhtunkhwa, requires the services of a reputed Survey firm, organization, other body incorporate for conducting independent survey of taxable units and taxable services and their assessment in the first stage at District Peshawar, as outlined in the Terms of Reference (TORs).
2. The Survey firm shall provide and render services to the Department with regard to the study of existing system of data gathering, loop holes in the system, credibility and reliability of the system, establish liaison with the Department, depute and station staff in the Department's approved offices in Peshawar, hold physical survey as elaborated in the TORs and submit stage wise reports and make presentation to the Department.
3. The Survey firm must be a guaranteed company, shall have good name, standing, requisite experience, expertise and professional reputation for performing similar job/ assignment and should not be on the defaulters or negative list of any statutory / regulatory body / authority.
4. Submit their proposals through **single stage two envelope** in one covering envelope separately sealed technical and financial proposals to the DG ET&NC on prescribed forms available in the bidding document, which can be obtained from the said office on payment of Rs. 1000/- non-refundable.
5. A firm will be selected under **Quality and Cost-Based Selection** and procedures described in this RFP, in accordance with the Khyber Pakhtunkhwa Public Procurement Regulatory Authority Rules 2014.
6. The RFP includes the following documents:
  - Section 1 - Letter of Invitation
  - Section 2 - Instructions to Consultants and Data Sheet
  - Section 3 - Technical Proposal: - Standard Forms
  - Section 4 - Financial Proposal - Standard Forms
  - Section 5 - Terms of Reference
  - Section 6 - Standard Forms of Contract
7. Please inform us in writing at the following address: Directorate General, Excise &Taxation, Shami Road Peshawar within 3 days of receipt:

- a) That you have received the Letter of Invitation; and
- b) Whether you will submit a proposal alone or in association.

Yours sincerely,

Muhammad Anwar Khan,

Director General Excise, Taxation, and Narcotics Control Khyber Pakhtunkhwa, Peshawar

## Section 2 - Instructions to Consultants and Data Sheet

### Definitions:

- a) "Bidder/Tenderer" means a registered Company, Survey firms, social sector organization, not-for-profit entities, development financial institution (domestic and international) complying with criteria given in this document that has submitted its bid as per the criteria/specifications listed.
- b) "Bidding document" means this document along with its appendices and annexure offered to the potential survey firms as a result of RFP against payment of specified charges in order to invite technical and financial bids from those survey firms to conduct independent survey of taxable unit, taxable services and their assessment in the first stage at District Peshawar.
- c) "Contract" means the Contract signed by the Parties and all the attached documents listed in its Clause 1 that is the General Conditions (GC), the Special Conditions (SC) by which the GC may be amended or supplemented, and the Appendices.
- d) "Contract Price" means the entire sum of portion thereof payable to the Survey firm under the Contract for the full and proper performance of its contractual obligations.
- e) "Client" means the agency with which the selected Consultant signs the Contract for the Services.
- f) "Consultant" means any entity including a Joint Venture that will provide the Services to the Client under the Contract.
- g) "Data Sheet" means such part of the Instructions to Consultants used to reflect specific assignment conditions.
- h) "Day" means calendar day.
- i) "Government" means the Government of Khyber Pakhtunkhwa.
- j) "Instructions to Consultants" means the document which provides Consultants with all information needed to prepare their Proposals.
- k) "Joint Venture" means a Consultant which comprises two or more Partners each of whom will be jointly and severally liable to the Client for all the Consultant's obligations under the Contract.
- l) "Personnel" means qualified persons provided by the Consultant and assigned to perform the Services or any part thereof.
- m) "Proposal" means a technical proposal or a financial proposal, or both.
- n) "QCBS" means Quality- and Cost-Based Selection.
- o) "RFP" means this Request for Proposal.
- p) "Services" means the work to be performed pursuant to the Contract.
- q) "Standard Electronic Means" includes facsimile and email transmissions.
- r) "Sub-Consultant" means any person or entity with whom the Consultant associates for performance of any part of the Services and for whom the Consultant is fully responsible.

- s) "Terms of Reference" (TOR) means the document included in the RFP, which explains the objectives, scope of work, activities, tasks to be performed, respective responsibilities of the Client and the Consultant, and expected results and deliverables of the assignment.

## **1. Introduction**

- 1.1 The Procuring Entity named in the Data Sheet will select a consulting firm/organization (the Consultant), in accordance with the method of selection specified in the Data Sheet.
- 1.2 The eligible Consultants are invited to submit a Technical Proposal and a Financial Proposal, as specified in the Data Sheet. The Proposal will be the basis for contract negotiations and ultimately for a signed Contract with the selected Consultant. To prepare a proposal, please use the attached Forms / Documents listed in the Data Sheet.
- 1.3 Consultants requiring a clarification of the Documents must notify the Client, in writing, not later than Seven (07) days before the proposal submission date. Any request for clarification in writing shall be sent to the Client's address indicated in the Data Sheet. The Client shall respond to such requests and copies of the response shall be sent to all invited Consultants.
- 1.4 Consultants are encouraged to attend a pre-proposal conference if one is specified in the Data Sheet. Attending the pre-proposal conference is, however optional.
- 1.5 At any time before the submission of proposals, the Client may, for any reason, whether at its own initiative or in response to a clarification requested by an invited consulting firm, modify the Documents by amendment. The amendment shall be sent in writing to all invited consulting firms and will be binding on them. The Client may at its discretion extend the deadline for the submission of proposals.
- 1.6 Consultants shall bear all costs associated with the preparation and submission of their proposals and contract negotiation. The Procuring Entity reserves the right to annul the selection process at any time prior to Contract award, without thereby incurring any liability to the Consultants.
- 1.7 Procuring Entity may provide facilities and inputs as specified in Data Sheet.

## **2. Conflict of Interest & Conflicting Relationships**

- 2.1.1 Consultants are required to provide professional, objective, and impartial advice and holding the Procuring Entity interest Paramount. They shall strictly avoid conflict with

other assignments or their own corporate interest. Consultants have an obligation to disclose any situation of actual or potential conflict that impacts their capacity to serve the best interest of the Procuring Entity, or that may reasonably be perceived as having such effect. Failure to disclose said situations may lead to the disqualification of the Consultant or the termination of its Contract

2.1.2 Without limitation on the generality of the foregoing, Consultants, and any of their affiliates, shall be considered to have a conflict of interest and shall not be recruited, under any of the circumstances set forth below:

- i. A consultant that has been engaged by the procuring Entity to provide goods, works or services other than Consulting services for a project, any of its affiliates, shall be disqualified from providing consulting services related to those goods, works or services conversely, a firm hired to provide consulting services for the preparation or implementation of a project, any of its affiliates, shall be disqualified from subsequently providing goods or works or services other than consulting services resulting from or directly related to the firm's consulting services for such preparation or implementation.
- ii. A Consultant (including its Personnel and Sub Consultants) or any of its affiliates shall not be hired for any assignment that, by its nature, may be in conflict with another assignment of the Consultant to be executed for the same or for another Procuring Entity.
- iii. A Consultant (including its Personnel and Sub Consultants) that has a business or family relationship with a member of the Procuring Entity's staff who is directly or indirectly involved in any Part of (a) the preparation of the Terms of Reference of the Assignment, (b) the selection process for such assignment, or (c) supervisions of the Contract, may not be awarded a Contract, unless the conflict stemming from this relationship has been resolved.

2.1.3 Government officials and civil servants may be hired as consultants only if:

- i. They are on leave of absence without Pay;
- ii. They are not being hired by the Entity they were working for, six months prior to going on leave; and
- iii. Their employment would not give rise to any conflict of interest.

2.2 Fraud and Corruption:

2.2.1 It is Government's policy that Consultants under the contract(s), observe the highest standard of ethics during the procurement and execution of such contracts. In pursuit of this policy, the Procuring Entity follows the instructions contained in Khyber Pakhtunkhwa Public procurement Rules 2014 which defines "corrupt and fraudulent practices" includes the offering, giving, receiving, or soliciting, directly or indirectly of anything of value to influence the act of another Party for wrongful gain or any act or omission, including misrepresentation, that knowingly or recklessly misleads or attempt mislead a Party to obtain a financial or other benefit or to avoid an obligation; Under Rule 44 of KPPR 2014, "The PE can inter-alia blacklist Bidders found to be indulging

in corrupt or fraudulent practices. Such barring action shall be duly publicized and communicated to the KPPRA. Provided that any supplier or contractor who is to be blacklisted shall be accorded adequate opportunity of being heard”.

2.3 Integrity Pact:

Pursuant to section 16(2)(3) of KPPRA Act 2012 Consultant undertakes to sign an Integrity Pact in accordance with prescribed format attached hereto for all the procurements estimated to exceed Rs. 2.5 million.

2.4 The GCC along with the provision of KPPRA Act 2012, Procurement Rules 2014 and the SBDs made there under will also applicable mutatis mutandis.

### 3. Preparation of Proposal

3.1 In preparing the proposal, Consultants are expected to examine all terms and instructions included in the Documents. Material deficiencies (deviation from scope, experience and qualification of personnel etc.) in providing the requested information may result in rejection of a proposal.

3.2 The Proposal as well as all related correspondence exchanged by the Consultants and the Procuring Entity shall be written in English. However it is desirable that the firm's Personnel have a working knowledge of the national and regional languages of Islamic Republic of Pakistan.

#### 3.3 Technical Proposal

3.3.1 During preparation of the technical proposal, Consultant must give particular attention to the following:

- i. If a Consultant considers that it does not have all the expertise for the assignment, it may obtain a full range of expertise by associating with other firms or entities. You may not associate with the other firms invited for this Assignment unless specified in the Data Sheet.
- ii. The estimated number of key professional staff-months required for the Assignment is stated in the Data Sheet. Your proposal should be based on a number of key professional staff-months substantially in accordance with the above number. However you may propose changes in the light of your experience through your comments on the TOR.
- iii. It is desirable that the majority of the key professional staff proposed be permanent employees of the firm or have an extended and stable working relationship with it.
- iv. Proposed professional staff must have relevant experience to the assignment, preferably working under similar geographical condition.

- v. No alternative to key professional staff shall be proposed, and only one curriculum vitae (CV) may be submitted for each position.
  - vi. Study reports must be in the English Language. Working knowledge of the national language by the firm's personnel is recommended. The knowledge of the regional language where the Assignment is located will be considered additional qualification.
- 3.3.2 The Technical Proposal shall provide the following information, using the formats attached in Section 3:
- i. TECH 2 – A brief description of the Consultant's organization and an outline of recent experience on assignments of a similar nature. For each assignment, the outline should indicate, inter alia, the profiles of the staff, duration of the assignment, contract amount and firm's involvement.
  - ii. TECH 3 – Any comments or suggestions on the TORs and on the data; a list of services and facilities to be provided by the Client and those indicated in the TORs.
  - iii. TECH 4 – A detailed description of proposed approach and methodology
  - iv. TECH 5 – The list of the proposed staff team by specialty, the tasks that would be assigned to each staff members and their timing.
  - v. TECH-6 – CVs recently signed by the proposed key professional staff and the authorized representative submitting the proposal. Key information should include number of years working for the Consultant and degree of responsibility held in various assignments especially during the last ten (10) years.
  - vi. TECH 7 – Estimates of total staff input (professional and support staff; staff time) needed to carry out the assignment, supported by bar chart diagrams showing the time proposed for each professional staff team member
  - vii. TECH 8 – A weekly work plan, illustrated with a gantt chart of activities and graphics of the critical path method (CPM) or Project Evaluation Review Techniques (PERT) type.
  - viii. TECH 9 – A schedule for compilation and submission of various types of reports as envisaged in of TORs.
  - ix. Any additional information as requested in the Data Sheet.

~~I-Form 3 — Consultants' understanding of the objectives of the project, their approach towards the assignment and a description of methodology that the consultants propose to perform on the activities and completion of the assignment.~~

~~I-Form 7 — A schedule for compilation and submission of various types of reports as envisaged in of TOR.~~



~~I Form 8 — A work plan and time schedule for the key personnel also showing the total number of man-months by each key person.~~

3.3.3 The technical proposal shall not include any financial information.

### **3.4 Financial Proposal**

3.4.1 The Financial Proposal shall be prepared using the attached Standard Forms (Section 4). It shall list all costs associated with the assignment, including (a) remuneration for staff (in the field and at the Consultants' office), and (b) reimbursable expenses indicated in the Data Sheet (if applicable). Alternatively Consultant may provide their own list of cost. If appropriate, these costs should be broken down by activity. All activities and items described in the Technical Proposal must be priced separately; activities and items described in the Technical Proposal but not priced, shall be assumed to be included in the prices of other activities or items.

3.4.2 All costs shall be expressed in Pak Rupees.

3.5 The Consultant will be subject to all admissible taxes including stamp duty and service charges at a rate prevailing on the date of contract agreement unless exempted by relevant tax authority.

## **4. Submission of Proposals**

4.1 Submission letters for both Technical and Financial Proposals should respectively be in the format of TECH-1 of Section 3, and FIN-1 of Section 4.

4.2 Proposal shall contain no interlineations or overwriting. All Pages of the original Technical and Financial Proposals will be initialled by an authorized representative of the Consultants (Individual Consultant). The authorization shall be in the form of a written power of attorney accompanying the Proposal.

4.3 The Consultant must submit one original technical proposal and one original financial proposal. The original Technical Proposal shall be placed in a sealed envelope clearly marked "**Technical Proposal**" Similarly, the original Financial Proposal shall be placed in a sealed envelope clearly marked "**Financial Proposal**" followed by name of the assignment, and with a warning "**Do Not Open With The Technical Proposal**" If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this will constitute grounds for declaring the Proposal non-responsive. These two envelopes, in turn, shall be sealed in an outer envelope bearing the address and information

indicated in the Data Sheet. The envelope shall be clearly marked, “**Do Not Open, Except in Presence of the Evaluation Committee.**”

- 4.4 The Proposals must be sent to the address indicated in the Data Sheet and received by the PE no later than the time and the date indicated in the Data Sheet, or any extension to this date. Any proposal received by the PE after the deadline for submission shall be returned unopened. In order to avoid any delay arising from the postal or PE’s internal dispatch workings, Consultants should ensure that proposals to be sent through couriers should reach a day before the deadline for submission.
- 4.5 The proposals shall be valid for the number of days stated in the Data Sheet from the date of its submission. During this period, you shall keep available the professional staff proposed for the assignment. The Client shall make its best effort to complete negotiations at the location stated in the Data Sheet within this period. Should the need arise; however, the Procuring Entity may request Consultants to extend the validity period of their proposals. Consultants who agree to such extension shall confirm that they maintain the availability of the Professional staff nominated in the Proposal, or in their confirmation of extension of validity of the Proposal, Consultants may submit new staff in replacement, who would be considered in the final evaluation for contract award. Consultants who do not agree have the right to refuse to extend the validity of their Proposals.

## 5. Proposal Evaluation

- 5.1 From the time the Proposals are opened to the time the Contract is awarded, the Consultants should not contact the PE on any matter related to its Technical and/or Financial Proposal. Any effort by Consultants to influence the PE in the examination, evaluation, ranking of Proposals, and recommendation for award of Contract may result in the rejection of the Consultants’ Proposal.
- 5.2 Single stage- two envelope procedure shall be adopted in ranking of the proposals. The evaluation method shall be **Quality cum Cost Based Selection**. The technical evaluation shall be carried out first, followed by the financial evaluation. Firms shall be ranked using a combined technical and financial score. The Contract will be awarded to the best evaluated bid on the basis of **Highest Ranking Fair Bid** under Section 2 (C)(i) of KPPRA Act 2012. Determination of successful bidder shall be made on the basis of grading obtained in technical evaluation and submitted financial bid, to which weightage of **70:30** has been assigned respectively.

### 5.3 Evaluation of Technical Proposal

The evaluation committee appointed by the Client shall evaluate the Technical Proposals on the basis of their responsiveness to the Terms of Reference, applying the evaluation criteria, sub-criteria, and point system specified in the Data Sheet. Each responsive Proposal will be given a technical score (St). A Proposal shall be rejected at this stage if it fails to achieve the minimum technical score indicated in the Data Sheet.

#### **5.4 Evaluation of Financial Proposal**

- 5.4.1 Financial Proposals shall be opened publicly in the presence of the Consultants' representatives who choose to attend. The name of the Consultants and the technical scores of the Consultants shall be read aloud. The Financial Proposal of the Consultants who met the minimum qualifying mark will then be inspected to confirm that they have remained sealed and unopened. These Financial Proposals shall be then opened, and the total cost and major components of each proposal read aloud and recorded. Copy of the record shall be sent to all Consultants.
- 5.4.2 The Client shall inform the date, time and address for opening of financial proposals as indicated in the data Sheet.
- 5.4.3 The evaluation committee shall determine whether the financial proposals are complete and without computational errors. The Evaluation Committee will correct any computational errors. When correcting computational errors, in case of discrepancy between a Partial amount and the total amount, or between word and figures the formers will prevail. In addition to the above corrections, activities and items described in the Technical Proposal but not priced, shall be assumed to be included in the prices of other activities or items.
- 5.4.4 The lowest evaluated Financial Proposal (Fm) will be given the maximum financial score (Sf) of 100 points. The financial scores (Sf) of the other Financial Proposals will be computed as indicated in the Data Sheet. Proposals will be ranked according to their combined technical (St) and financial (Sf) scores using the weights (T = the weight given to the Technical Proposal; P = the weight given to the Financial Proposal; T + P = 1) indicated in the Data Sheet:  $S = St \times T\% + Sf \times P\%$ . The firm achieving the highest combined technical and financial score will be invited for negotiations.

### **6. Negotiations**

- 6.1 Prior to the expiration of proposal validity, the Client shall notify the successful Consultant that submitted the highest ranking proposal in writing invite it to negotiate the Contract.
- 6.2 Negotiations will be held at the date and address indicated in the Data Sheet. The invited Consultant will, as a pre-requisite for attendance at the negotiations, confirm availability of all Professional staff. Failure in satisfying such requirements may result in the PE proceeding to negotiate with the next-ranked Consultant. Representatives conducting

negotiations on behalf of the Consultant must have written authority to negotiate and conclude a Contract.

- 6.3 Technical Negotiations will include a discussion of the Technical Proposal, the proposed technical approach and methodology, work plan, organization and staffing, and any suggestions made by the Consultant to improve the Terms of Reference. The PE and the Consultants will finalize the Terms of Reference, staffing schedule, work schedule, logistics, and reporting. These documents will then be incorporated in the Contract as “Description of Services”. Minutes of negotiations, which will be signed by the PE and the Consultant, will become Part of Contract Agreement.
- 6.4 Changes agreed upon shall then be reflected in the financial proposal, using proposed unit rates (no negotiation of the staff remuneration/month rates).
- 6.5 Having selected Consultants on the basis of, among other things, an evaluation of proposed key professional staff, the Client expects to negotiate a contract on the basis of the staff named in the proposal. Prior to contract negotiations, the Client shall require assurances that the staff members will be actually available. The Client shall not consider substitutions of key staff unless both Parties agree that undue delay in the selection process makes such substitution unavoidable or for reasons such as death or medical incapacity. Any proposed substitute shall have equivalent or better qualifications and experience than the original candidate and be submitted by the Consultant within the period of time specified in the letter of invitation to negotiate.
- 6.6 The negotiations shall be concluded with a review of the draft form of the contract. The Client and the Consultants shall finalize the contract to conclude negotiations. If negotiations fail, the Client shall invite the Consultants that received the second highest score in ranking to Contract negotiations. The procedure will continue with the third in case the negotiation process is not successful with the second ranked consultants.

## **7. Award of Contract**

- 7.1 The contract shall be awarded after successful negotiations with the selected Consultants and approved by the competent authority. Upon successful completion of negotiations /initialling of the draft contract, the Client shall promptly inform the other Consultants that their proposals have not been selected.
- 7.2 After publishing of award of contract, the Consultant is required to submit a Performance security at the rate indicated in data sheet.

- 7.3 The selected Consultant is expected to commence the Assignment on the date and at the location specified in the Data Sheet.

## **8. Confirmation of Receipt**

- 8.1 Please inform the Client:
- i. that you received the letter of invitation;
  - ii. whether you will submit a proposal; and
  - iii. if you plan to submit a proposal, when and how you will transmit it.

## Data Sheet

1.1	The name of the Client is: <b>Director General Excise, Taxation and Narcotics Control and Khyber Pakhtunkhwa Revenue Authority, Khyber Pakhtunkhwa</b>									
1.2	Financial Proposal to be submitted with Technical Proposal: <b>Yes (in separate envelopes duly mentioning the name at top right corner)</b>									
1.3	The address for seeking clarification is: <b>Director General Excise, Taxation and Narcotics Control Shami Road Peshawar, Pakistan. Phone No.091-9212260, 091-9212261- Fax No. 091-9211474</b>  A pre-proposal conference will be held on <b>15-03-2017</b> in the <b>Committee Room of Directorate General Excise, Taxation and Narcotics Control</b> on the above mentioned address									
1.7	The Client will provide the inputs and facilities <b>mentioned in TORs.</b>									
3.4.1	<ul style="list-style-type: none"> <li>• A per diem allowance in respect of Personnel of the Consultant for every day in which the Personnel shall be absent from the home office for purposes of the Services;</li> <li>• Cost of necessary travel, including transportation of the Personnel by the most appropriate means of transport and the most direct practicable route;</li> <li>• Cost of office accommodation, investigations and surveys;</li> <li>• Cost of applicable international or local communications such as the use of telephone and facsimile required for the purpose of the Services;</li> <li>• Cost, rental and freight of any instruments or equipment required to be provided by the Consultants for the purposes of the Services;</li> <li>• Cost of printing and dispatching of the reports to be produced for the Services;</li> <li>• Other allowances where applicable and provisional or fixed sums (if any); and</li> <li>• Cost of such further items required for purposes of the Services not covered in the foregoing</li> </ul>									
4.3	The number of copies of the Proposal required is: <b>One original</b>									
4.4	The address for submitting proposal is: <b>Director General Excise, Taxation and Narcotics Control Shami Road, Auqaf Plaza Peshawar, Pakistan. Phone No.091-9212260, 091-9212261 Fax No. 091-9211474</b>  The deadline for submission of proposal: <b>22-03-217</b>									
4.5	Validity period of the proposal is (days, date): <b>120 days</b>									
5.3	Criteria, sub-criteria, and point system for the evaluation of Full Technical Proposals are: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 85%;"></th> <th style="width: 10%; text-align: center;"><u>Points</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"><b>i.</b></td> <td><b>Specific experience of the Consultants relevant to the assignment</b></td> <td style="text-align: center;"><b>20</b></td> </tr> <tr> <td style="text-align: center;"><b>ii.</b></td> <td><b>Adequacy of the proposed methodology and work plan</b></td> <td style="text-align: center;"><b>40</b></td> </tr> </tbody> </table>			<u>Points</u>	<b>i.</b>	<b>Specific experience of the Consultants relevant to the assignment</b>	<b>20</b>	<b>ii.</b>	<b>Adequacy of the proposed methodology and work plan</b>	<b>40</b>
		<u>Points</u>								
<b>i.</b>	<b>Specific experience of the Consultants relevant to the assignment</b>	<b>20</b>								
<b>ii.</b>	<b>Adequacy of the proposed methodology and work plan</b>	<b>40</b>								

	<b>in responding to the Terms of Reference</b>	
	a) Technical approach and methodology	15
	b) Work plan	20
	c) Organization, staffing and transfer of skills	05
<b>iii.</b>	<b>Key professional staff qualifications and competence for the assignment</b>	<b>40</b>
	a) General qualifications	05
	b) Relevant experience and adequacy for the assignment	10
	c) Experience in region	05
	d) Understanding of the government system and procedures, specifically taxation system	20
<b>Total points for the three criteria</b>		<b>100</b>
The minimum technical score required to pass is: <b>60 Points</b>		
5.4.2	The financial proposals will be opened on date, time and address <b>to be notified by the Client after evaluation of technical proposals.</b>	
5.4.4	<p>The financial scores of the proposals shall be computed as follows:</p> $Sf=(100 \times Fm)/F$ <p>In which Sf is the financial score, Fm is the amount of lowest evaluated financial proposal, and, F is the amount of financial proposal under consideration. The weights given to the Technical and Financial Proposals are: T = 0.7, and P = 0.3</p>	
6.2	Negotiations will be held at the date, time and address <b>to be notified by the Client after evaluation of technical and financial proposals.</b>	
7.2	<p>Successful Consultant is required to submit Performance security as under:</p> <ol style="list-style-type: none"> <li>i. Within ten (10) working days of the receipt of the Acceptance Letter from the Department; in the form of a CDR, issued by a scheduled bank operating in Pakistan, as per the format provided in the Tender Document or in another form acceptable to the Department; denominated in Pak Rupees; have a minimum validity period of one year from the date of Acceptance letter or until the date of expiry of yearly support period.</li> <li>ii. The successful tenderer shall submit a CDR of 5% of the contract value (Quoted price for conducting the survey), the proceeds of the Performance Security shall be payable to the Department, on occurrence of any / all of the following non remediable eventualities: <ol style="list-style-type: none"> <li>a. If the Survey firm commits a default under the Contract;</li> <li>b. If the Survey firm fails to fulfil any of the obligations under the Contract</li> <li>c. If the Survey firm violates any of the terms and conditions of the Contract.</li> <li>d. The Performance Security shall be returned to the Tenderer after 60 days of completion of the contract or after 60 days of any extended period, whatever may be the case.</li> </ol> </li> </ol>	
7.3	<p>The Assignment is expected to commence on:- Date: _____</p> <p>Location: <u>Khyber Pakhtunkhwa</u></p>	

## Section 3 – Technical Proposal Forms

### Form TECH-1. Technical Proposal Submission Form

[Location, Date]

To: **Director General Excise & Taxation, and Narcotics Control**  
**Shami Road, Peshawar.**  
**Pakistan**

Dear Sir:

We, the undersigned, offer to provide the consulting services for **independent survey of taxable units and taxable services and their assessment** in accordance with your Request for Proposal dated [Insert Date] and our Proposal. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal sealed under a separate envelope.

We are submitting our Proposal in association with: [Insert a list with full name and address of each associated Consultant]<sup>1</sup>

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

If negotiations are held during the period of validity of the Proposal, i.e., before the date indicated in the Data Sheet, we undertake to negotiate on the basis of the proposed staff. Our Proposal is binding upon us and subject to the modifications resulting from Contract negotiations.

We undertake, if our Proposal is accepted, to initiate the consulting services related to the assignment not later than the date indicated in the Data Sheet.

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

Authorized Signature [In full and initials]': \_\_\_\_\_

Name and Title of Signatory: \_\_\_\_\_

Name of Firm: \_\_\_\_\_

Address: \_\_\_\_\_

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<sup>1</sup> [Delete in case no association is foreseen.]



## Form TECH-2. Consultant's Organization and Experience

### ***A - Consultant's Organization***

*[Provide here a brief (two Pages) description of the background and organization of your firm/entity and each associate for this assignment.]*

## ***B - Consultant's Experience***

*[Using the format below, provide information on each assignment for which your firm, and each associate for this assignment, was legally contracted either individually or as a corporate entity or as one of the major companies within an association, for carrying out consulting services similar to the ones requested under this assignment. Use max 20Pages.]*

<b>Assignment name:</b>	<b>Approx. value of the contract (in current US\$ or Euro):</b>
<b>Country:</b> <b>Location within country:</b>	<b>Duration of assignment (months):</b>
<b>Name of PE:</b>	<b>Total No of staff-months of the assignment:</b>
<b>Address:</b>	<b>Approx. value of the services provided by your firm under the contract (in current US\$ or Euro):</b>
<b>Start date (month/year): Completion date (month/year):</b>	<b>No of professional staff-months provided by associated Consultants:</b>
<b>Name of associated Consultants, if any:</b>	<b>Name of senior professional staff of your firm involved and functions Performed (indicate most significant profiles such as Project Director/Coordinator, Team Leader):</b>
<b>Narrative description of Project:</b>	
<b>Description of actual services provided by your staff within the assignment:</b>	

Firm's Name:

Form TECH-3. Comments and Suggestions on the Terms of Reference  
and on Counterpart Staff and Facilities to be provided by the Client

***A - On the Terms of Reference***

*[Present and justify here any modifications or improvement to the Terms of Reference you are proposing to improve Performance in carrying out the assignment (such as deleting some activity you consider unnecessary, or adding another, or proposing a different phasing of the activities). Such suggestions should be concise and to the point, and incorporated in your Proposal. ]*

## ***B - On Counterpart Staff and Facilities***

[Comment here on counterpart staff and facilities to be provided by the Client according to Paragraph Reference 1.4 of the Data Sheet including: administrative support, office space, local transportation, equipment, data, etc.]

## Form TECH-4. Description of Approach, Methodology and Work Plan for Performing the Assignment

(For small or very simple assignments the PE should omit the following text in Italic)

*[Technical approach, methodology and work plan are key components of the Technical Proposal. You are suggested to present your Technical Proposal (50 Pages, inclusive of charts and diagrams) divided into the following three chapters:*

- a) Technical Approach and Methodology,*
- b) Work Plan, and*
- c) Organization and Staffing,*

*a) Technical Approach and Methodology. In this chapter you should explain your understanding of the objectives of the assignment, approach to the services, methodology for carrying out the activities and obtaining the exacted output, and the degree of detail of such output. You should highlight the problems being addressed and their importance, and explain the technical approach you would adopt to address them. You should also explain the methodologies you propose to adopt and highlight the compatibility of those methodologies with the proposed approach.*

*b) Work Plan. In this chapter you should propose the main activities of the assignment, their content and duration, phasing and interrelations, milestones (including interim approvals by the PE), and delivery dates of the reports. The proposed work plan should be consistent with the technical approach and methodology, showing understanding of the TOR and ability to translate them into a feasible working plan. A list of the final documents, including reports, drawings, and tables to be delivered as final output, should be included here. The work plan should be consistent with the Work Schedule of Form TECH-8.*

**Organization and Staffing.** In this chapter you should propose the structure and composition of your team. You should list the main disciplines of the assignment, the key expert responsible, and proposed technical and support staff.]



## Form TECH-6. Curriculum Vitae (CV) for Proposed Professional Staff

1. Proposed Position [*only one candidate shall be nominated for each position*]: \_\_\_\_\_
2. Name of Firm [*Insert name of firm proposing the staff*]: \_\_\_\_\_
3. Name of Staff [*Insert full name*]: \_\_\_\_\_
4. \_\_\_\_\_ Date \_\_\_\_\_ of \_\_\_\_\_ Birth:  
\_\_\_\_\_ Nationality: \_\_\_\_\_
5. \_\_\_\_\_ Ed  
ucation [*Indicate college/university and other specialized education of staff member, giving  
names of institutions, degrees obtained, and dates of obtainment*]: \_\_\_\_\_
6. Membership of Professional Associations: \_\_\_\_\_
7. Other Training [*Indicate significant training since degrees under 5 - Education were  
obtained*]: \_\_\_\_\_
8. Countries of Work Experience: [*List countries where staff has worked in the last ten years*]:
9. Languages [*For each language indicate proficiency: good, fair, or poor in speaking, reading,  
and writing*]:
10. Employment Record [*Starting with present position, list in reverse order every employment held by staff  
member since graduation, giving for each employment (see format here below): dates of employment, name of  
employing organization, positions held. ]:*

From [*Year*]: \_\_\_\_ To [*Year*]:

Employer: \_\_\_\_

Positions held: \_\_\_\_\_

<p>11. Detailed Tasks Assigned</p> <p><i>[List all tasks to be Performed under this assignment]</i></p>	<p>12. Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned</p> <p><i>[Among the assignments in which the staff has been involved, indicate the following information for those assignments that best illustrate staff capability to handle the tasks listed under point 11.]</i></p> <p>Name of assignment or project: Year:</p> <p>Location: PE:</p> <hr/> <p>Main project features: Positions held:</p> <hr/> <p>Activities Performed:</p>
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13. Certification:

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes me, my qualifications, and my experience. I understand that any wilful misstatement described herein may lead to my disqualification or dismissal, if engaged.

\_\_\_\_\_ Date: \_\_\_\_\_  
*[Signature of staff member or authorized representative of the staff]* *Day/Month/Year*

Full name of authorized representative: \_\_\_\_\_



## Form TECH-7. Estimates of total staff input

N°	Name of Staff	Staff input (in the form of a bar chart) <sup>2</sup>												Total staff-month input		
		i	2	3	4	5	6	7	8	9	10	11	12	n	Home Field <sup>3</sup>	Total
<b>Foreign</b>																
1		<i>[Home]</i>														
		<i>[Field]</i>														
2																
3																
n																
<b>Subtotal</b>																
<b>Local</b>																
1		<i>[Home]</i>														
		<i>[Field]</i>														
2																
n																
<b>Subtotal</b>																
<b>Total</b>																

- 1 For Professional Staff the input should be indicated individually; for Support Staff it should be indicated by category (e.g.: draftsmen, clerical staff, etc.).
- 2 Months are counted from the start of the assignment. For each staff indicate separately staff input for home and field work.
- 3 Field work means work carried out at a place other than the Consultant's home office.

Full time input

Part time input

## Form TECH-8. Work Plan/Activity Schedule

Items of Work/Activities	Monthly Programme from date of assignment (in the form of a Bar Chart)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15



## Section 4 – Financial Proposal Forms

### Form FIN-1. Financial Proposal Submission Form

[Location, Date]

To: **Director General Excise & Taxation, and Narcotics Control**  
**Shami Road, Peshawar.**  
**Pakistan**

Dear Sir:

We, the undersigned, offer to provide the consulting services for **independent survey of taxable units and taxable services and their assessment** in accordance with your Request for Proposal dated [Insert Date] and our Technical Proposal. Our attached Financial Proposal is for the sum of [Insert amount(s) in words and figures<sup>2</sup>].

Our Financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations, up to expiration of the validity period of the Proposal, i.e. before the date indicated in Paragraph Reference 1.12 of the Data Sheet.

Commissions and gratuities Paid or to be paid by us to agents relating to this Proposal and Contract execution, if we are awarded the Contract, are listed below:<sup>3</sup>

Name and Address of Agents	Amount and Currency	Purpose of Commission or Gratuity
----------------------------	---------------------	-----------------------------------

We understand you are not bound to accept any Proposal you receive. We remain,

Yours sincerely,

Authorized Signature [In full and initials] ' \_\_\_\_\_

Name and Title of Signatory: \_\_\_\_\_

Name of Firm: \_\_\_\_\_

Address: \_\_\_\_\_

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<sup>2</sup> Amounts must coincide with the ones indicated under Total Cost of Financial proposal in Form FIN-2.

<sup>3</sup> If applicable, replace this Paragraph with: "No commissions or gratuities have been or are to Paid by us to agents relating to this Proposal and Contract execution."

## Form FIN-2. Summary of Cost

Salary Cost : \_\_\_\_\_/-

Direct Cost : \_\_\_\_\_/-

Final cost (in figure) \_\_\_\_\_

(in words) \_\_\_\_\_

Dated \_\_\_/\_\_\_/\_\_\_\_\_

Chief Executive / Authorized Signature & Seal \_\_\_\_\_

Address of the company \_\_\_\_\_

## Form FIN-3. Breakdown of Cost by Activity

*List here the elements of cost used to arrive at the breakdown of the lump-sum price.*

- 1. Monthly rates for Personnel (Key Personnel and other Personnel).*
- 2. Reimbursable expenditures.*

*Positions of Professional Staff shall coincide with the ones indicated in Form TECH-5.*

*Indicate separately staff-month rate and input for home and field work.*

*Indicate separately sub-components of expected reimbursable expenditures by unit cost, quantity, and phasing.<sup>4</sup>*

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<sup>4</sup> Cost of purchase of long term movable or immovable assets, except office supplies and consumables, like vehicles should not be included in direct or indirect cost.

## **Section 5 – Terms of Reference**

### **1. Background**

Taxation is the foremost tool of revenue generation for any government to provide basic services, generate employment and carry out development activities. It is also an important policy tool to encourage or discourage certain economic decisions to boost economic growth. It is the responsibility of the government to abide by the principles of equity, equality, impartiality and predictability considerations while levying taxes – “payment of tax by all” with affluent classes contributing more”.

The Government of Khyber Pakhtunkhwa is cognizant of the importance of enhanced resource mobilisation as a means to finance the ambitious developmental vision of the provincial government. Any meaningful impact in this area would only be visible once true potential of own source revenues has been fully explored. The Excise, Taxation and Narcotics Control Department (ET&NC) is the foremost revenue generating department of the Government of Khyber Pakhtunkhwa, having two operating arms i.e. the Directorate General Excise, Taxation and Narcotics Control (DG ET&NC) and the Khyber Pakhtunkhwa Revenue Authority (KPRA).

The source of data gathering for the ET&NC Department is a periodic survey and occasional field inspection, which rarely takes place in a timely fashion, the prime constraint being a lack of adequate human and non-human resources to manage the work load.

Having comprehensive and credible data is a critical factor for estimating the tax potential of an economy and ensuring tax compliance and collection. Tax survey is one of the tools to generate information about tax payers and assessing tax potential, information that is required not only to enforce tax payment and assist tax collection, but is also critical for making sound policy decisions regarding revenue forecasting, levying of taxes, revising tax brackets, widening the tax net, consolidation of different taxes to simplify tax administration, etc. It can also serve to identify deficiencies, transparency and accountability issues, and integration issues in the tax management information systems and institutional mechanisms.

In 2014 a pilot survey for sales tax on services was conducted by the ET&NC Department in three districts: Peshawar, Abbottabad and Mardan. The survey focused on: (i) determining current exemptions and estimating the tax potential of registered service providers, and (ii) identifying new service providers to expand the tax net in the province. The results of the Survey have proved that the potential of tax on services is almost ten times the revenues being presently collected. The Survey has also pointed out the weaknesses of tax administration, tax laws, weak enforcement & compliance, non-documentation of businesses and the need for overhauling the tax structure on services.

It is now intended to conduct a more comprehensive and Province-wide survey in the KP starting from Peshawar District which would make available a repository of all entities (small/medium/large) liable to pay tax to the Department in following capacities:

S#	Tax classification	Attached tax table
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i.	Entities and persons rendering services in Khyber Pakhtunkhwa under the Khyber Pakhtunkhwa Finance Act, 2013 (Act No. XXI of 2013).	Annex-I
ii.	Motor vehicle dealers and Real estate agents (for registration under RE agents and MVs regulation law/payment of sales tax	Annex-II
iii.	All taxable entities under the Professional tax table.	Annex-III
iv.	All sources of entertainment leviable to Entertainment duty.	Annex-IV
v.	All sources of Urban Immovable Property tax	Annex-V

## 2. Objectives of Consultancy

The main objectives of this assignment are:

- a. To enable the Government of KP to establish an informed view and make informed decisions about the existing legal, institutional and operational mechanisms and capacities of the tax regime in the province.
- b. Identification of specific policy, legal and operational level reforms to mobilise resources
- c. Recommendations for and identification of potential tax payers and tax units to broaden the tax net.

This assignment is being outsourced to an independent firm to maintain objectivity in assessment of tax potential, appraise/validate the information generated by departmental survey teams and by other agencies and present national/international comparable. In all aspects the assignment must be treated as an internal assessment being conducted by the ET&NC Department through an independent facilitator.

The data gathered will be maintained in a database of tax payers in a manner and form providing for convenient and efficient analysis to draw practical insight into informed and responsive taxation policies and mechanisms.

## 3. Eligibility criteria

In order to be eligible to bid, the firm(s) must possess the following attributes:

- The firm must be registered body corporate. A firm on panel of the international donors, UN or its allied agencies or any not for profit or charity institution of local or foreign origin (registered) of leading stature shall sufficiently suffice to this requirement;
- The firm must be of sound repute, with no litigation history of fraud/ embezzlement for at least the last three years;
- The firm must have strong a financial status, capable of bearing any cost overruns during the assignment, with no liquidity issue at all duly substantiated from its provided balance sheet and cash flow statement;
- Must have audited financial statements (for the last financial year of the organization), issued by a Chartered Accountant licensed with Institute of Chartered Accountants of Pakistan (ICAP), comprising of attested copies of auted reports for the last three years.
- The firm shall have enough institutional and human resource for conducting a survey of this kind which is very complex and specialised;
- The firm must have experience of working on studies and research related to taxation;
- The firm must have previous experience of undertaking surveys of this magnitude and similar nature, taxation specific surveys will be preferred. Brief description of such previous experience shall be provided to the Department along with application;
- The firm must have taxation experts and law experts on its HR panel to lead the exercise;



- The firm must have a local presence in KP, knowledge of the survey area, with the ability to deploy required HR in the field;
- The firm must have good understanding of the applicable laws, including the local government system.

#### **4. Scope of Work**

##### **Stage -1: Review of the assessment and collection system**

###### **a. Conducting diagnostic study**

The firm shall strive to understand the tax assessment and collection system in KP, including but not limited to the applicable laws, rules, documentation, timing with respect to each involved activity, organizational setup, documentation, computerized system and legacy data collected as a result of historical survey exercise. This review of the tax system in KP shall be supplemented by a review of national and comparable international best practices. The firm shall consult closely with all key stakeholders in the Secretariat, DG ET&NC, KPRA and their field formations to collect information about the system. Similarly the Department will make available all relevant documents and data required for the study. The firm, enabled by the Department, shall identify and collect data from secondary source (legacy data of the Department collected by its field formations) as well as tertiary sources (e.g. PRAL and NADRA, data on petrol/CNG pumps from Ministry of Oil and Gas, data from District Administration etc.)

Stage-1 shall commence within a month's time from the signing of the contract and shall take not more than three months, at the end of which the firm shall submit a comprehensive report to the Department detailing the diagnosis of the system as well as the design of Stage-2 (field survey for data gathering, data analysis and consolidation in database) and Stage-3 (survey report) along with a detailed work-plan.

The report shall be organised in a way so as to give clear diagnostics as follows:

- Section 1 – giving out policy recommendations
- Section 2 – pertains to taxes for the taxes assigned to by KPRA
- Section 3 – pertains to taxes related to DG ET&NC
- Section 4 – Survey design

The system diagnosis part of the report shall document the following:

- Policy, legal and regulatory framework of the specific taxes and their thresholds,
- process flows and existing institutional mechanisms,
- present findings on data gathering, assessment, documentation,
- highlight excessive discretion, malpractices or maladministration, over or under assessment (whether consistently or otherwise),
- assess IT system capability and discrepancies if any,
- any other finding ancillary and incidental to highlighting the discrepancies in the existing system of tax assessment and collection, and
- recommendations at the policy, management and operational levels.

**b. Design of survey for Stage-2**

Based on the diagnostic study the firm shall, in this period, complete the design of the survey to be carried out in Stage-2 of this assignment. The survey design part shall include:

- key assertions to be tested in the field,
- primary and secondary data sources for all taxes being surveyed,
- survey tools (questionnaires) and GIS mapping,
- detailed work plan for field survey, including HR deployment plan and logistics plan,
- format/template of database for information gathering and consolidation,
- format/template of survey report.

This stage of the assignment shall also be utilised to identify and highlight potential risks, issues at the appropriate level and clarify any ambiguity in the assignment for timely resolution and guidance by the Department.

**Stage 2: Physical survey – Mobilization of resources and data gathering**

The firm shall mobilize its resources and depute teams for physical survey within 2 week from the date of endorsement of the Stage-1 report and approval of the survey design by the Department. The Stage-2 shall be completed within 3 months.

The firm shall ensure the training of survey teams on the concept, tools, and mode of conduct before deploying them in the field. The firm shall utilise the experience of the Ex-ET&NC Officer and Ex-Sales Tax officers and their staff in the training of the survey teams. Close liaison with the ET&NC Department, its operating arms and the field formations shall also be maintained by the firm as required during the field deployment. Any issues arising will be communicated and raised at the appropriate level for resolution by the Department.

The survey instruments will initially be tested on a small sample and results will be used to course correct the methodology and modify the instruments in consultation with the Department.

The data gathered by the survey teams from District Peshawar would be organized/compiled in a set of applicable tax registers, and computerized in the form of a database (using an accessible software like MS Excel) to be shared with the Department. The firm is expected to run a parallel process of data entry and it would be completed in next day after the data collection has been completed. Data analysis will be done regularly in order to ensure the delivery of electronic area based reports one day after the completion of data collection activity in each area of the district. The firm shall also ensure geo-tagging of the establishments being surveyed.

The data collected shall be the property of the Department and the firm shall ensure its sanctity. The end of Stage 2 will be marked by the Department's endorsement of the submission of consolidated database and tax registers, along with GIS maps. The firm shall ensure orientation of the nominated persons in the Department, DG ET&NC and KPRA on the database and tax registers.

**Stage 3: Compilation of Survey Report – analysis and interpretations**

The assignment shall culminate upon furnishing of final report by the firm detailing the survey approach, methodology, findings including detailed analysis of the primary data collected viz-a-viz the secondary and tertiary data. The detailed analysis shall be framed in a manner so that the under assessment, over assessment or nil are reported against each tax payer / tax unit in a comparative form. That will justify the very intent of instant survey proposing the true potential of the Department and facilitating it in the setting of rational tax collection target.

Based on the reporting requirement decided in Stage-1, the final report may have to be in two parts to cater to the separate requirements of DG ET&NC and KPRA.

#### **Stage 4: Orientation, Review and Queries**

The firm shall cooperate with Department on explanations required in understanding the analysis or any other queries related to the execution of the assignment for at least 2 months after the submission of the final report. This Stage will be critical in resolving any issues and build complete confidence of the Department on the findings.

#### **Stakeholder participation**

As the assignment is meant to provide an objective assessment of tax regime, assessment and collection of revenue under the selected tax heads, therefore the firm shall ensure regular coordination with the ET&NC Department, DG ET&NC and KPRA during all three Stages. The firm shall not execute the assignment in a way that is not agreed with the three major stakeholders. Additionally the firm may also have to consult with additional stakeholders via the Department as and when required.

### **5. Deliverables**

The deliverables of the assignment are:

- a. **Inception report** within 20 days of signing of contract, including approach and methodology, HR plan, ICT deployment, work-plan, monitoring plan
- b. **Assessment and diagnostic report** of the tax policy, assessment and collection system (findings and recommendations);
- c. **Survey design** (data sources, survey instruments, work plan, database design etc.)
- d. **Consolidated database and tax registers**, along with GIS maps;
- e. **Final report(s)** on survey findings, along with detailed analysis highlighting under assessment and/or over assessment;
- f. A standalone **executive summary** of the entire assignment to be presented as a policy paper/briefing note;
- g. **Presentations** to the stakeholders on above mentioned deliverables;
- h. **Orientation** of staff of DG ET&NC and KPRA on the database.

### **6. Timeframe**

The contract period will be 14 months, and the assignment must be completed by the firm within the time period.

Timeframes for each stage of the assignment are given below:

Inception ..... 20 days

Stage-1 ..... 3-4 months

Stage-2 .....	3-5 months
Stage-3 .....	3 months
Stage-4 .....	2 months

## 7. Coordination and reporting

The firm will be required to submit monthly progress reports during execution of the assignment to the Department through its project management committee. These reports will be discussed with the firm in monthly meetings of the project management committee.

The firm will also oblige the Department's request for special report(s) and important documents/information from time to time.

All deliverables and progress reports will be provided in both hard copy and electronic version in English in the format requested.

## 8. M&E and quality control

The firm shall deploy a team to be identified with their CVs to devise an M&E system for this assignment and ensure quality control.

## 9. Responsibilities of the procuring entity

- Formulate and notify project management committee to act as focal point for the firm;
- Provide access to the firm to all of the relevant legislations, rules, notifications and documents for literature review;
- Provide access to the firm to the department's own data repository on tax assessment and collection;
- Facilitate inter departmental coordination for provision of access to relevant secondary and tertiary data to the firm;
- Spot checks during physical survey;
- Review the approach and methodology, monitoring and quality assurance of all deliverables being submitted by the firm;
- Provide timely input and feedback to the firm.

## 10. Payment schedule

If an award is made, the Department will determine the payment schedule in consultation with the firm. However, an indicative scheduling is given below:

<b>Phasing</b>	<b>Payment</b>
Inception	10%
Completion of Stage-1	20%
Completion of Stage-2	45%
Completion of Stage-3	20%
Completion of Stage-4	05%
<b>Total</b>	<b>100%</b>

In case of occasional delays in payment processing due to government regulations, the firm is expected to bear the cost overruns.

## 11. Evaluation of proposals

Evaluation criteria for selecting the winning Consulting Firm will include both technical and cost considerations consistent with the scope of work. A review panel will assess proposals.

The criteria for selection will include the following:

S#	Criteria	Weightage
1	Experience/capabilities in research/surveys of similar nature having both quantitative and qualitative dimensions	15%
2	Allocation of adequate/appropriately qualified and experienced staff	15%
3	Technical approach/ proposal	20%
4	Understanding of the government system and procedures, specifically taxation system	10%
6	Cost estimates	25%
	<b>Total</b>	<b>100%</b>

As part of the bidding process, firms are required to propose adequate and appropriate staff. The allocated staff will be capable of conducting sophisticated statistical analysis, have a proven ability to conduct qualitative research and analyse qualitative data, and have strong writing and presentation skills for both qualitative and quantitative data. Any proposed changes of allocated staff designated in the submitted proposal will need to be formally approved by the Department.

## 12. Key Service-level Parameters

In case of remediable breach of contract such as occasional default, delay in submission of report or performance of task with in due time, a penalty to the tune of Rs. 1000/- per day or per incidence, as the case may be shall be charged. However, in case of misconduct, incompliance/ non-performance / short compliance, performance against the scope of Contract by the Survey firm a Performance Security of the Survey firm shall be forfeited.

## 13. Rejection / Acceptance of the Tender

The Department shall have the right, at his exclusive discretion, to accept a Tender, reject any or all tender(s), cancel / annul the Tendering process at any time prior to award of formal Contract, by assigning cogent reason or any obligation to inform the Tenderer of the grounds for the Department's action, and without thereby incurring any liability to the Tenderer and the decision of the Department shall be final.

The Tender shall be rejected if:

- i. It is substantially non-responsive; or
- ii. It is submitted in other than prescribed forms, annexes, schedules, charts, drawings, documents / by other than specified mode; or
- iii. It is incomplete, un-sealed, un-signed, printed (hand written), partial, conditional, alternative, late; or
- iv. It is subjected to interlineations / cuttings / corrections / erasures / overwriting; or
- v. The Tenderer submits more than one Tenders; or

- vi. The Tenderer fails to meet the minimum mandatory score of 50% against each criterion in the Technical Evaluation Criteria; or
- vii. The Tenderer refuses to accept the corrected Total Tender Price;
- viii. The Tenderer has conflict of interest with the Department; or the tenderer tries to influence the Tender evaluation / Contract award;
- ix. The Tenderer engages in corrupt or fraudulent practices in competing for the Contract award.
- x. There is any discrepancy between bidding documents and bidder's proposal i.e. any non-conformity or inconsistency or informality or irregularity in the submitted bid.
- xi. The Tenderer submits any financial conditions as part of its bid which are not in conformity with tender document.

**14.Note for Joint Ventures:**

- i. The lead firm should have at least 50% (fifty-percent) of the staff on the permanent fulltime role (having a minimum of six months standing with firm) nominated to work on the assignment.
- ii. All key input and core staff of the consultant should be nominated by name in the proposal. During evaluation 5% marks will be deducted for each TBN (To be nominated) position of the requisite staff.
- iii. The key staff of the consultant must be proficient in written and spoken English.
- iv. The consultant may propose their additional positions and an adjustment of man-months for key personnel so for as total man-months for key personnel remain the same as above.
- v. The estimated man-months input (key personnel & Technical staff ) for consultant is as above, which have to be verified by consultant according to their own professional judgment.

## Section 6 - Contract Agreement

THIS CONTRACT (“Contract”) is entered into this *[insert starting date of assignment]*, by and between *[insert PE 's name]* (“the PE”) having its principal place of business at *[insert PE 's address]*, and *[insert Consultant's name]* (“the Consultant”) having its principal office located at *[insert Consultant's address]*.

WHEREAS, the PE wishes to have the Consultant Performing the services hereinafter referred to, and

WHEREAS, the Consultant is willing to perform these services,

NOW THEREFORE THE PARTIES hereby agree as follows:

1. Services
  - (i) The Consultant shall perform the services specified in Annex A, “Terms of Reference and Scope of Services,” which is made an integral Part of this Contract (“the Services”).
  - (ii) The Consultant shall provide the reports listed in Annex B, “Consultant's Reporting Obligations,” within the time Period listed in such Annex, and the Personnel listed in Annex C, “Cost Estimate of Services, List of Personnel and Schedule of Rates” to Perform the Services.
  
2. Term
 

The Consultant shall perform the Services during the period commencing *[insert start date]* and continuing through *[insert completion date]* or any other period as may be subsequently agreed by the parties in writing.
  
3. Taxes & Duties
 

The Survey firm shall be entirely responsible for all applicable taxes, duties and other such levies imposed by the concerned local provincial and federal authorities in Pakistan

  - A. Ceiling
  
3. Payment
 

For Services rendered pursuant to Annex A, the PE shall pay the Consultant an amount not to exceed *[insert amount]*. This amount has been established based on the understanding that it includes all of the Consultant's costs and profits as well as any tax obligation that may be imposed on the Consultant.

  - C. Payment Conditions
 

Payment shall be made in *[specify currency]*, no later than 30 days following submission by the Consultant of invoices in duplicate to the Coordinator designated in Paragraph 4.
  
5. Project Administration
  - A. Coordinator
 

The PE designates Mr./Ms. *[insert name]* as PE’s Coordinator; the Coordinator shall be responsible for the coordination of activities under the Contract, for receiving and approving invoices for Payment, and for acceptance of the deliverables by the PE.
  - B. Timesheets
 

During the course of their work under this Contract the Consultant’s employees providing services under this Contract

may be required to complete timesheets or any other document used to identify time spent, as instructed by the Coordinator.

### C. Records and Accounts

The Consultant shall keep accurate and systematic records and accounts in respect of the Services, which will clearly identify all charges and expenses. The PE reserves the right to audit, or to nominate a reputable accounting firm to audit, the Consultant's records relating to amounts claimed under this Contract during its term and any extension, and for a period of three months thereafter.

- |                                   |  |
|-----------------------------------|--|
| 6. Performance Standard           | The Consultant undertakes to perform the Services with the highest standards of professional and ethical competence and integrity. The Consultant shall promptly replace any employees assigned under this Contract that the PE considers unsatisfactory.  |
| 7. Confidentiality                | The Consultants shall not, during the term of this Contract and within two years after its expiration, disclose any proprietary or confidential information relating to the Services, this Contract or the PE's business or operations without the prior written consent of the PE.  |
| 8. Ownership of Material          | Any studies, reports or other material, graphic, software or otherwise, prepared by the Consultant for the PE under the Contract shall belong to and remain the property of the PE. The Consultant may retain a copy of such documents and software.   |
| 9. Liquidated damages             | If and where applicable, liquidated damages (LD) shall be levied for delay start date of services @ Rs. 1000.00 per day. However, the amount so deducted shall not exceed, in the aggregate the value of the performance security.   |
| 10. Legal status to render Survey | The Bidder must be allowed and meet all conditions set forth by the GoKP to render survey services and licensed as such.   |
| 11. Force Majeure                 | <p>Force majeure shall mean any event, act or other circumstances not being an event, act or circumstance under the control of the Department or of the Survey firm. Non-availability of materials/supplies/Human resource/other resource ancillary and incidental to the conduct of instant survey or of import license or of export permit or requisite NOC from concerned department/agency shall not constitute Force majeure. If by reasons of Force Majeure supplies or services cannot be delivered by the due delivery date then the delivery date may be extended appropriately by the Department keeping in view all the circumstances and requirements of the Department.</p> <p>The Survey firm shall not be liable for liquidated damages, forfeiture of its Performance Security, blacklisting for future tenders, termination for default, if and to the extent of his failure / delay in performance /discharge of obligations under the Contract is the result of an event of Force Majeure.</p> <p>If a Force Majeure situation arises, the Survey firm shall, by written notice served on the Department, indicate such condition and the cause thereof. Unless otherwise directed by the Department in writing, the Survey firm shall continue to perform under the Contract as far as is reasonably practical, and shall seek</p> |



all reasonable alternative means for performance not prevented by the Force Majeure event.

9. Dispute  
Resolution

- i). The Department and the Survey firm shall make every effort to amicably resolve, by direct informal negotiation, any disagreement or dispute arising between them under or in connection with the Contract.
- ii). If, after thirty working days, from the commencement of such informal negotiations, the Department and the Survey firm have been unable to amicably resolve a Contract dispute, either party may, require that the dispute be referred for resolution by arbitration under the Pakistan Arbitration Act, 1940, as amended, by Secretary Law, Parliamentary Affairs and Human Rights Department KP in accordance with said Law. The award shall be final and binding on the parties.

FOR THE PROCURING  
ENTITY

Signed by

Title:

FOR THE CONSULTANT

Signed by

Title:

**Consultancy Assignment:** Conducting independent survey for taxable units, taxable services, and their assessment in the first stage at District Peshawar:

## **Terms of Reference**

### **2. Background**

Taxation is the foremost tool of revenue generation for any government to provide basic services, generate employment and carry out development activities. It is also an important policy tool to encourage or discourage certain economic decisions to boost economic growth. It is the responsibility of the government to abide by the principles of equity, equality, impartiality and predictability considerations while levying taxes – “payment of tax by all” with affluent classes contributing more”.

The Government of Khyber Pakhtunkhwa is cognizant of the importance of enhanced resource mobilisation as a means to finance the ambitious developmental vision of the provincial government. Any meaningful impact in this area would only be visible once true potential of own source revenues has been fully explored. The Excise, Taxation and Narcotics Control Department (ET&NC) is the foremost revenue generating department of the Government of Khyber Pakhtunkhwa, having two operating arms i.e. the Directorate General Excise, Taxation and Narcotics Control (DG ET&NC) and the Khyber Pakhtunkhwa Revenue Authority (KPRA).

The source of data gathering for the ET&NC Department is a periodic survey and occasional field inspection, which rarely takes place in a timely fashion, the prime constraint being a lack of adequate human and non-human resources to manage the work load.

Having comprehensive and credible data is a critical factor for estimating the tax potential of an economy and ensuring tax compliance and collection. Tax survey is one of the tools to generate information about tax payers and assessing tax potential, information that is required not only to enforce tax payment and assist tax collection, but is also critical for making sound policy decisions regarding revenue forecasting, levying of taxes, revising tax brackets, widening the tax net, consolidation of different taxes to simplify tax administration, etc. It can also serve to identify deficiencies, transparency and accountability issues, and integration issues in the tax management information systems and institutional mechanisms.

In 2014 a pilot survey for sales tax on services was conducted by the ET&NC Department in three districts: Peshawar, Abbottabad and Mardan. The survey focused on: (i) determining current exemptions and estimating the tax potential of registered service providers, and (ii) identifying new service providers to expand the tax net in the province. The results of the Survey have proved that the potential of tax on services is almost ten times the revenues being presently collected. The Survey has also pointed out the weaknesses of tax administration, tax laws, weak enforcement & compliance, non-documentation of businesses and the need for overhauling the tax structure on services.

It is now intended to conduct a more comprehensive and Province-wide survey in the KP

starting from Peshawar District which would make available a repository of all entities (small/medium/large) liable to pay tax to the Department in following capacities:

S#	Tax classification	Attached tax table
i.	Entities and persons rendering services in Khyber Pakhtunkhwa under the Khyber Pakhtunkhwa Finance Act, 2013 (Act No. XXI of 2013).	Annex-I
ii.	Motor vehicle dealers and Real estate agents (for registration under RE agents and MVs regulation law/payment of sales tax	Annex-II
iii.	All taxable entities under the Professional tax table.	Annex-III
iv.	All sources of entertainment leviable to Entertainment duty.	Annex-IV
v	All taxable entities under UIP tax	Annex-V

### 3. Objectives of Consultancy

The main objectives of this assignment are:

- d. To enable the Government of KP to establish an informed view and make informed decisions about the existing legal, institutional and operational mechanisms and capacities of the tax regime in the province.
- e. Identification of specific policy, legal and operational level reforms to mobilise resources
- f. Recommendations for and identification of potential tax payers and tax units to broaden the tax net.

This assignment is being outsourced to an independent firm to maintain objectivity in assessment of tax potential, appraise/validate the information generated by departmental survey teams and by other agencies and present national/international comparable. In all aspects the assignment must be treated as an internal assessment being conducted by the ET&NC Department through an independent facilitator.

The data gathered will be maintained in a database of tax payers in a manner and form providing for convenient and efficient analysis to draw practical insight into informed and responsive taxation policies and mechanisms.

### 4. Eligibility criteria

In order to be eligible to bid, the firm(s) must possess the following attributes:

- The firm must be registered body corporate. A firm on panel of the international donors, UN or its allied agencies or any not for profit or charity institution of local or foreign origin (registered) of leading stature shall sufficiently suffice to this requirement;
- The firm must be of sound repute, with no litigation history of fraud/ embezzlement for at least the last three years;
- The firm must have strong a financial status, capable of bearing any cost overruns during the assignment, with no liquidity issue at all duly substantiated from its provided balance sheet and cash flow statement;
- The firm shall have enough institutional and human resource for conducting a survey of this kind which is very complex and specialised;
- The firm must have experience of working on studies and research related to taxation;
- The firm must have previous experience of undertaking surveys of this magnitude and similar nature, taxation specific surveys will be preferred. Brief description of such previous experience shall be provided to the Department along with application;

- The firm must have taxation experts and law experts on its HR panel to lead the exercise;
- The firm must have a local presence in KP, knowledge of the survey area, with the ability to deploy required HR in the field;
- The firm must have good understanding of the applicable laws, including the local government system.

## 5. Scope of Work

### 15.Stage -1: Review of the assessment and collection system

#### a. Conducting diagnostic study

The firm shall strive to understand the tax assessment and collection system in KP, including but not limited to the applicable laws, rules, documentation, timing with respect to each involved activity, organizational setup, documentation, computerized system and legacy data collected as a result of historical survey exercise. This review of the tax system in KP shall be supplemented by a review of national and comparable international best practices. The firm shall consult closely with all key stakeholders in the Secretariat, DG ET&NC, KPRA and their field formations to collect information about the system. Similarly the Department will make available all relevant documents and data required for the study. The firm, enabled by the Department, shall identify and collect data from secondary source (legacy data of the Department collected by its field formations) as well as tertiary sources (e.g. PRAL and NADRA, data on petrol/CNG pumps from Ministry of Oil and Gas, data from District Administration etc.)

Stage-1 shall commence within a month's time from the signing of the contract and shall take not more than three months, at the end of which the firm shall submit a comprehensive report to the Department detailing the diagnosis of the system as well as the design of Stage-2 (field survey for data gathering, data analysis and consolidation in database) and Stage-3 (survey report) along with a detailed work-plan.

The report shall be organised in a way so as to give clear diagnostics as follows:

- Section 1 – giving out policy recommendations
- Section 2 – pertains to taxes for the taxes assigned to by KPRA
- Section 3 – pertains to taxes related to DG ET&NC
- Section 4 – Survey design

The system diagnosis part of the report shall document the following:

- Policy, legal and regulatory framework of the specific taxes and their thresholds,
- process flows and existing institutional mechanisms,
- present findings on data gathering, assessment, documentation,
- highlight excessive discretion, malpractices or maladministration, over or under assessment (whether consistently or otherwise),
- assess IT system capability and discrepancies if any,
- any other finding ancillary and incidental to highlighting the discrepancies in the existing system of tax assessment and collection, and
- recommendations at the policy, management and operational levels.

8.

#### b. Design of survey for Stage-2

Based on the diagnostic study the firm shall, in this period, complete the design of the survey to be carried out in Stage-2 of this assignment. The survey design part shall include:

- key assertions to be tested in the field,
- primary and secondary data sources for all taxes being surveyed,
- survey tools (questionnaires) and GIS mapping,
- detailed work plan for field survey, including HR deployment plan and logistics plan,
- format/template of database for information gathering and consolidation,
- format/template of survey report.

This stage of the assignment shall also be utilised to identify and highlight potential risks, issues at the appropriate level and clarify any ambiguity in the assignment for timely resolution and guidance by the Department.

### **16.Stage 2: Physical survey – Mobilization of resources and data gathering**

The firm shall mobilize its resources and depute teams for physical survey within 2 week from the date of endorsement of the Stage-1 report and approval of the survey design by the Department. The Stage-2 shall be completed within 3 months.

The firm shall ensure the training of survey teams on the concept, tools, and mode of conduct before deploying them in the field. The firm shall utilise the experience of the Ex-ET&NC Officer and Ex-Sales Tax officers and their staff in the training of the survey teams. Close liaison with the ET&NC Department, its operating arms and the field formations shall also be maintained by the firm as required during the field deployment. Any issues arising will be communicated and raised at the appropriate level for resolution by the Department.

The survey instruments will initially be tested on a small sample and results will be used to course correct the methodology and modify the instruments in consultation with the Department.

The data gathered by the survey teams from District Peshawar would be organized/compiled in a set of applicable tax registers, and computerized in the form of a database (using an accessible software like MS Excel) to be shared with the Department. The firm is expected to run a parallel process of data entry and it would be completed in next day after the data collection has been completed. Data analysis will be done regularly in order to ensure the delivery of electronic area based reports one day after the completion of data collection activity in each area of the district. The firm shall also ensure geo-tagging of the establishments being surveyed.

The data collected shall be the property of the Department and the firm shall ensure its sanctity. The end of Stage 2 will be marked by the Department's endorsement of the submission of consolidated database and tax registers, along with GIS maps. The firm shall ensure orientation of the nominated persons in the Department, DG ET&NC and KPRA on the database and tax registers.

### **17.Stage 3: Compilation of Survey Report – analysis and interpretations**

The assignment shall culminate upon furnishing of final report by the firm detailing the survey approach, methodology, findings including detailed analysis of the primary data collected viz-a-viz the secondary and tertiary data. The detailed analysis shall be framed in a manner so that the under assessment, over assessment or nil are reported against each tax payer / tax unit in a comparative form. That will justify the very intent of instant survey proposing the true potential of the Department and facilitating it in the setting of rational tax

collection target.

Based on the reporting requirement decided in Stage-1, the final report may have to be in two parts to cater to the separate requirements of DG ET&NC and KPRA.

### **18.Stage 4: Orientation, Review and Queries**

The firm shall cooperate with Department on explanations required in understanding the analysis or any other queries related to the execution of the assignment for at least 2 months after the submission of the final report. This Stage will be critical in resolving any issues and build complete confidence of the Department on the findings.

### **19.Stakeholder participation**

As the assignment is meant to provide an objective assessment of tax regime, assessment and collection of revenue under the selected tax heads, therefore the firm shall ensure regular coordination with the ET&NC Department, DG ET&NC and KPRA during all three Stages. The firm shall not execute the assignment in a way that is not agreed with the three major stakeholders. Additionally the firm may also have to consult with additional stakeholders via the Department as and when required.

## **6. Deliverables**

The deliverables of the assignment are:

- i. **Inception report** within 20 days of signing of contract, including approach and methodology, HR plan, ICT deployment, work-plan, monitoring plan
- j. **Assessment and diagnostic report** of the tax policy, assessment and collection system (findings and recommendations);
- k. **Survey design** (data sources, survey instruments, work plan, database design etc.)
- l. **Consolidated database and tax registers**, along with GIS maps;
- m. **Final report(s)** on survey findings, along with detailed analysis highlighting under assessment and/or over assessment;
- n. A standalone **executive summary** of the entire assignment to be presented as a policy paper/briefing note;
- o. **Presentations** to the stakeholders on above mentioned deliverables;
- p. **Orientation** of staff of DG ET&NC and KPRA on the database.

## **7. Timeframe**

The contract period will be 14 months, and the assignment must be completed by the firm within the time period.

Timeframes for each stage of the assignment are given below:

Inception .....	20 days
Stage-1 .....	3-4 months
Stage-2 .....	3-5 months
Stage-3 .....	3 months
Stage-4 .....	2 months

## **8. Coordination and reporting**

The firm will be required to submit monthly progress reports during execution of the assignment to the Department through its project management committee. These reports will

be discussed with the firm in monthly meetings of the project management committee. The firm will also oblige the Department's request for special report(s) and important documents/information from time to time.

All deliverables and progress reports will be provided in both hard copy and electronic version in English in the format requested.

## 9. M&E and quality control

The firm shall deploy a team to be identified with their CVs to devise an M&E system for this assignment and ensure quality control.

## 10. Responsibilities of the procuring entity

- Formulate and notify project management committee to act as focal point for the firm;
- Provide access to the firm to all of the relevant legislations, rules, notifications and documents for literature review;
- Provide access to the firm to the department's own data repository on tax assessment and collection;
- Facilitate inter departmental coordination for provision of access to relevant secondary and tertiary data to the firm;
- Spot checks during physical survey;
- Review the approach and methodology, monitoring and quality assurance of all deliverables being submitted by the firm;
- Provide timely input and feedback to the firm.

## 11. Payment schedule (refer page 7 of ASP RFP)

If an award is made, the Department will determine the payment schedule in consultation with the firm. However, an indicative scheduling is given below:

<b>Phasing</b>	<b>Payment</b>
Inception	10%
Completion of Stage-1	20%
Completion of Stage-2	45%
Completion of Stage-3	20%
Completion of Stage-4	05%
<b>Total</b>	<b>100%</b>

In case of occasional delays in payment processing due to government regulations, the firm is expected to bear the cost overruns.

## 12. Evaluation of proposals

Evaluation criteria for selecting the winning Consulting Firm will include both technical and cost considerations consistent with the scope of work. A review panel will assess proposals.

The criteria for selection will include the following:

<b>S#</b>	<b>Criteria</b>	<b>Weightage</b>
1	Experience/capabilities in research/surveys of similar nature having	15%

	both quantitative and qualitative dimensions	
2	Allocation of adequate/appropriately qualified and experienced staff	15%
3	Technical approach/ proposal	20%
4	Understanding of the government system and procedures, specifically taxation system	10%
6	Cost estimates	25%
	<b>Total</b>	<b>100%</b>

As part of the bidding process, firms are required to propose adequate and appropriate staff. The allocated staff will be capable of conducting sophisticated statistical analysis, have a proven ability to conduct qualitative research and analyse qualitative data, and have strong writing and presentation skills for both qualitative and quantitative data. Any proposed changes of allocated staff designated in the submitted proposal will need to be formally approved by the Department.



# **REQUEST FOR PROPOSAL FOR HIRING CONSULTANCY SERVICES**

## **INDEPENDENT SURVEY OF TAXABLE UNITS, TAXABLE SERVICES AND ASSESSMENT- PROJECT NO. 150664**

Excise Taxation and Narcotics Control Department Government of Khyber Pakhtunkhwa and Khyber Pakhtunkhwa Revenue Authority intends to engage the services of technically qualified and experienced consulting firms/companies organizations, having relevant experience in the tax survey for initially in District Peshawar. Objective of the survey is to independently and accurately assess the tax potential of the tax heads. The proposed assignment may include but not limited to field survey, GIS mapping, compilation of data and assessing the actual tax potential of Peshawar by application of tested and proven international benchmarks.

Proposals are invited from registered companies/ firms/ consultants, having relevant experience, capacity and expertise in the survey fields to undertake the proposed assignment. The interested bidders shall be tax compliant having name in the Active Tax Payers List.

A set of Request for Proposal (RFP) for hiring consultancy services having complete details of evaluation criteria, terms of reference etc can be obtained from the office of Assistant Director (Accounts), Excise, Taxation and Narcotics Control, Shami Road Auqaf Plaza Peshawar on payment of Rs. 2000/- (nonrefundable) or can download it from the official website [www.kpexcise.gov.pk](http://www.kpexcise.gov.pk). Bidders using downloadable documents, shall be required to deposit the cost of Bidding Documents @ Rs. 2000/-(two thousand) at the time of submission of bids.

Prospective bidders shall submit their sealed proposals complete in all respects, with the title clearly marked as technical and financial proposals to the office of the undersigned on or before **1100 HRS, 30<sup>th</sup> March, 2017**. Technical proposals will be opened at **1200 HRS** the same day

A pre-bid conference will be held in the office of Director General, Excise, Taxation and Narcotics Control Department on **31-03-2017 at 1200 HRS**. The prospective bidders may give presentation of their respective contemplated solutions.

The technical proposals will be evaluated as per evaluation criteria in the RFP and KP-PPRA Rules, 2014. For further queries please peruse the RFP or visit [www.kpexcise.gov.pk](http://www.kpexcise.gov.pk)

**DIRECTOR GENERAL,  
EXCISE, TAXATION AND NARCOTICS CONTROL DEPARTMENT,  
AUQAF PLAZA, SHAMI ROAD, PESHAWAR.  
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