

Pre-Qualification Document

PRE-QUALIFICATION FOR HIRING OF AUDIT FIRMS FOR NAVTTC PROGRAMS

(Non-Consultancy Services)

National

Single Stage-One Envelope



August 10, 2026

(Procurement Cell)

National Vocational and Technical Training Commission NAVTTC

Plot # 38, Kirthar Road, Sector H-9/4, Islamabad,

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*****JV is not allowed*****

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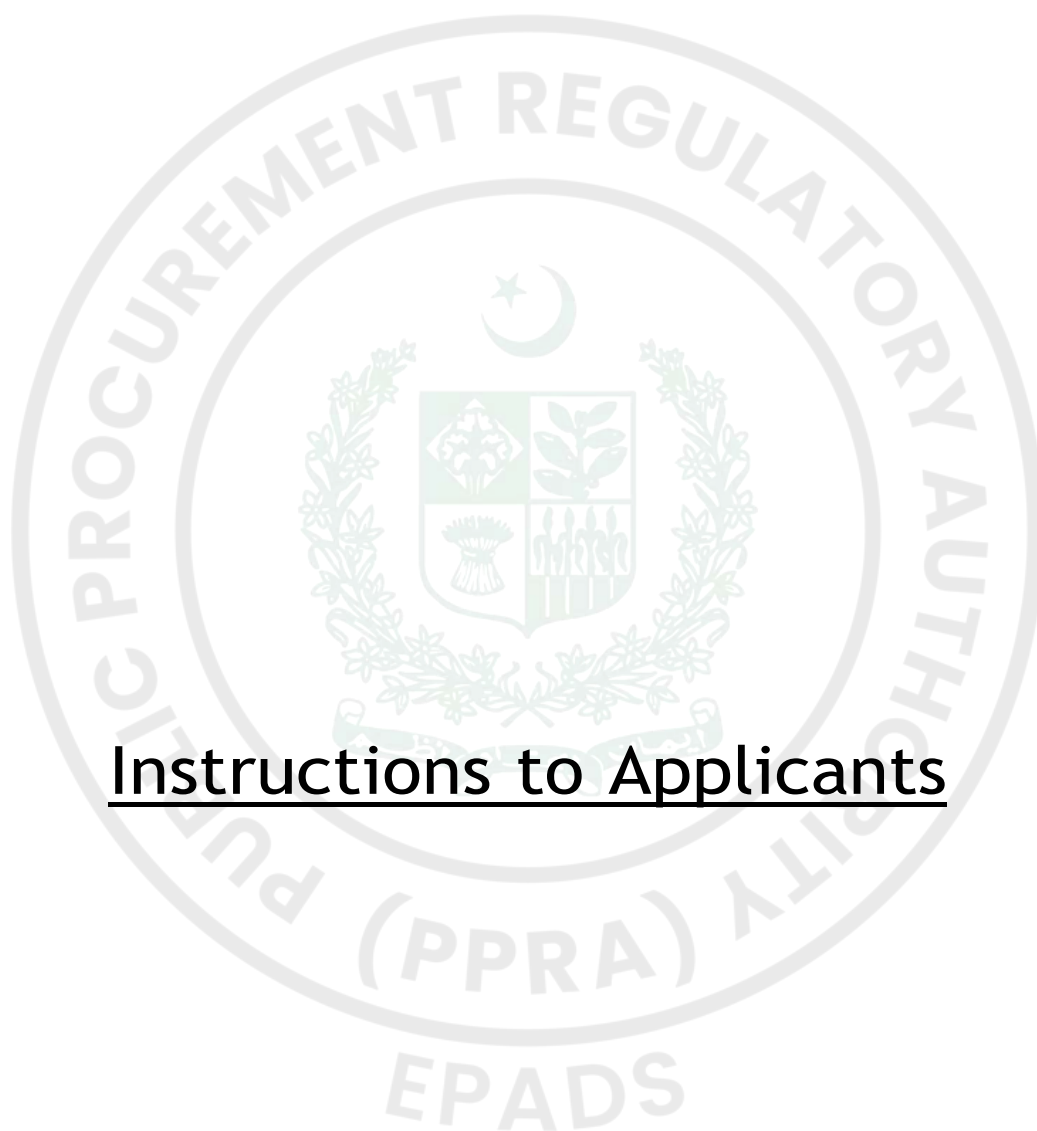
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INVITATION FOR PRE-QUALIFICATION

PRE-QUALIFICATION FOR HIRING OF AUDIT FIRMS FOR NAVTTTC PROGRAMS

1. The **National Vocational and Technical Training Commission (NAVTTTC)** invites applications for pre-qualification through **EPADS v2.0** from eligible audit firms registered on **EPADS v2.0** for provision of non-consultancy services for NAVTTTC Programs.
2. The objective of the intended process is to **"PRE-QUALIFY AUDIT FIRMS FOR NAVTTTC PROGRAMS "** through subsequent selection process. Only the pre-qualified applicants shall be entitled to participate in the procurement proceedings subsequently.
3. The pre-qualification process is open to all Audit Firms operating in Pakistan subject to fulfilling the eligibility requirements mentioned in the respective Pre-qualification Documents. Interested Applicants may obtain further information from the NAVTTTC (Internal Audit Section) through **EPADS v2.0** during office hours. A complete set of Pre-qualification Documents may be accessed by interested Applicants through **EPMS / PPRA Website**.
4. The application, prepared in accordance with the instructions in the Pre-qualification Documents, must be submitted through **EPADS v2.0** on or before **August 26, 2026 11:00 AM**. Applications will be opened using **EPADS v2.0** on the same day at **August 26, 2026 11:30 AM**.
5. Those entities who have not yet registered on the new version of **EPADS v2.0**, may register themselves on <https://vendors.epads.gov.pk/>. A tutorial to explain the registration process is available at <https://www.youtube.com/watch?v=MNW6T38v7tc>
6. In terms of Rules 48 of Public Procurement Rules, 2004 Grievance Redressal Committee (GRC) is notified and available on **EPADS v2.0** as well as Authority's website at (www.ppra.org.pk).

Procurement Cell
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Instructions to Applicants

A. General

B. Contents of the Prequalification Documents

Sections of Prequalification Documents

1. Scope of Application

1.1. In connection with the “**Invitation for Prequalification**”, the Procuring Agency, as defined in Section II (Prequalification Data Sheet abbreviated as PDS), issues this set of Prequalification Documents (PD) to prospective applicants (also hereinafter referred as Applicants) interested in submitting applications (also hereinafter referred as Applications) to determine the capacity and capability of the Applicant(s) for supply of Non Consultancy Services incidental thereto as specified in Section VII (Schedule of Requirements).

2. Source of Funds

2.1. Government Funds.

3. Fraud and Corruption

3.1. The Procuring Agency requires that the Applicants /Bidders/ Suppliers/Contractors under Government financed contracts, observe the highest standard of ethics during the procurement and execution of such agreements and contracts.

3.2. The Applicants/Bidders shall permit and shall cause their agents (whether declared or not), sub-contractors, sub-consultants, service providers, suppliers, and their personnel, to permit the Procuring Agency to inspect all accounts, records and other documents relating to any, Application/Bid submission, Secondary Procurement process, and to have them audited by auditors appointed by the Procuring Agency.

3.3. Any communications between the Applicant and the Procuring Agency related to matters of alleged corrupt and fraudulent practices must be made in writing or in electronic forms that provide record of the content of communication.

3.4. Procuring Agency will reject an application or bid or proposal, if it is established that the Applicant or the Bidder or Prosper was engaged in corrupt and fraudulent practices in competing for the contract.

3.5. Procuring Agency will also declare the Applicant as blacklisted in accordance with rules and predefined standard mechanism.

4. Eligible Applicants

4.1. As per eligibility criteria

4.2. -

4.3. -All Bids submitted in violation of this provision will be rejected.

4.4. Applicants shall be considered to have a conflict of interest, if they participated as a consultant in the preparation of the design or technical specifications or have been hired or proposed to be hired by the Procuring Agency for execution of subsequent Contract Agreement. In addition, Applicants may be considered to have a conflict of interest if they have a close business or family relationship with such professional staff of the Procuring Agency (or a recipient of a part of the funds) who:

4.4.1. are directly or indirectly involved in the preparation of the Prequalification Documents or Bidding Documents or specifications of Contract and/or the Prequalification or Bid evaluation process of such Contract; or

4.4.2. would be involved in the implementation or supervision of such Agreement, unless the conflict stemming from such relationship has been resolved throughout the Procurement Process, Bidding.

4.5. An Applicant that has been declared debarred or blacklisted shall be ineligible to be prequalified to bid for such period of time and for such type of procurement for which he has been declared debarred or blacklisted. The list of debarred firms and individuals is available at PPRA's website.

4.6. An Applicant shall provide such documentary evidence for determining the eligibility of the Applicant to the reasonable satisfaction of the Procuring Agency.

4.7. Any 3rd Party Firm Already engaged with NAVTTC for assessment of any milestone of the Prime Minister Youth Skill Development Program or any other program managed / funded by NAVTTC is ineligible to apply for this pre-qualification process

5. Eligibility (in terms of Nationality)

5.1. As per Eligibility Criteria.

B. Contents of the Prequalification Documents

6. Sections of Prequalification Documents

6.1. This set of Prequalification Documents consists of Parts 1 and 2 which comprise all the sections indicated below, and which should be read in conjunction with any Addendum issued in accordance with ITA 8.

PART 1 Prequalification Procedures PART 2 Supply Requirements

6.2. Section I - Instructions to Applicants (ITA)

6.3. Section II - Prequalification Data Sheet (PDS)

6.4. Section III - Qualification Criteria and Requirements

6.5. Section IV - Application Forms

6.6. Section V - Eligible Countries

6.7. Section VI - Fraud and Corruption

6.8. Section VII - Schedule of Requirements

6.9. The Procuring Agency accepts no responsibility for the completeness of the Prequalification documents, responses to requests for clarification, the minutes of the pre-Application meeting (if any), or Addenda to the Prequalification documents in accordance with ITA 8. In case of any discrepancies, documents issued directly through e-PADS shall prevail.

6.10. The Applicant is expected to examine all instructions, forms, and terms in the Prequalification Documents and to furnish with its application all information or documentation as is required by the Prequalification Documents.

7. Clarification of Pre-qualification Documents and Pre-Application Meeting

7.1. An Applicant requiring any clarification of the Pre-qualification Documents shall contact the Procuring Agency in writing through ePADS as. The Procuring Agency will respond in writing through ePADS to any request for clarification provided that such request is received no later than three (07) days prior to the deadline for submission of the Applications. The Procuring Agency shall forward a copy of its response to all prospective

Applicants through ePADS who have obtained the Prequalification Documents from ePADS , including a description of the inquiry but without identifying its source. If so indicated in the PDS, the Procuring Agency shall also promptly publish its response through ePADS . Should the Procuring Agency deem it necessary to amend the Prequalification Documents as a result of a clarification, it shall do so in accordance with the provisions of ITA 16.2.

7.2. -

7.3. -

8. Amendment of Prequalification Documents

8.1. At any time prior to the deadline for submission of Applications, the Procuring Agency may amend the Prequalification Documents by issuing an Addendum through **EPADS v2.0**

8.2. Any Addendum issued shall be part of the Prequalification Document and shall be communicated in writing through e-PADS to all Applicants who have obtained the Prequalification Documents from the Procuring Agency. The Procuring Agency shall promptly publish the Addendum at the Procuring Agency's web page and **EPADS v2.0**.

Provided that an Applicant who had already submitted their applications prior to the issuance of any such addendum shall have the right to withdraw his already submitted Application and submit the revised Application prior to the original or extended Application submission deadline through **EPADS v2.0**.

8.3. To give Applicants reasonable time to take an Addendum into account in preparing their Applications, the Procuring Agency may at its discretion, extend the deadline for the submission of Applications in accordance with ITA 16.2:

Provided that the Procuring Agency shall extend the deadline for submission of Applications, if such an addendum is issued within last three (03) days of the Application submission deadline.

C. Preparation of Applications

9. Cost of Applications

9.1. The Applicant shall bear all costs associated with the preparation and submission of its Application. The Procuring Agency will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the Pre-qualification process.

10. Language of Application

10.1. The Application as well as all correspondence and documents relating to the Pre-qualification exchanged by the Applicant and the Procuring Agency, shall be written in the language specified in the PDS. Supporting documents and printed literature that are part of the Application may be in another language, provided they are accompanied by an accurate translation of the relevant passages in the language specified in the PDS, in which case, for purposes of interpretation of the Application, the translation shall govern.

11. Documents Comprising the Application

11.1. The Application shall comprise the following:

11.1.1. **Application Submission Letter**, in accordance with ITA 12.1;

11.1.2. **Eligibility**: documentary evidence establishing the Applicant's eligibility, in accordance with ITA 13.1;

11.1.3. **Qualifications**: documentary evidence establishing the Applicant's qualifications, in accordance with ITA 14; and

11.1.4. any other document required as specified in the PDS.

11.2. Application Submission Letter

11.2.1. The Applicant shall complete an Application Submission Letter as provided in Section IV (Application Forms). This Form must be completed without any alteration to its format.

11.3. Documents Establishing the Eligibility of the Applicant

11.3.1. To establish its eligibility in accordance with ITA 4, the Applicant shall complete the eligibility declarations in the Application Submission Letter and Form ELI-1.1 (eligibility), included in Section IV (Application Forms).

11.4. Documents Establishing the Qualifications of the Applicant

11.4.1. To establish its qualifications to perform the contract(s) in accordance with Section III (**Qualification Criteria and Requirements**), the Applicant shall provide the information requested in the corresponding Information Sheets included in **Section IV (Application Forms)**.

11.4.2. Wherever an Application Form requires an Applicant to state a

monetary amount, Applicants should indicate the Pak Rupee equivalent using the rate of exchange determined as follows:

11.4.2.1. for turnover or financial data required for each year - Exchange rate prevailing on the last day of the respective calendar year (in which the amounts for that year is to be converted).

11.4.2.2. value of single contract - Exchange rate prevailing on the date of the contract.

11.4.3. Exchange rates shall be taken from the publicly available source identified in the PDS. Any error in determining the exchange rates in the Application may be corrected by the Procuring Agency.

11.4.4. The documentary evidence of the Applicant's qualifications to conclude a contract Agreement, shall establish to the Procuring Agency's satisfaction:

11.4.4.1. -

11.4.4.2. that, if required in the BDS, in case of an Applicant not doing business within Islamic Republic of Pakistan (or the country where the procurement is being made), the Applicant is, or will be, (if awarded the call off contract) represented by an Agent in the country, equipped and able to carry out the Supplier's services.

D. Submission of Applications

15. Submission of the Applications through EPADS v2.0

15.1. The Bidder shall prepare and submit Bid with due diligence after carefully reading all the terms and condition before submission through ePADS in accordance with the procedures specified in the PDS. **In case of any dispute, the pre-qualification documents published on EPMS / PPRA Website would be considered for reference. All prospective bidders are requested to consider pre-qualification documents published on EPMS / PPRA Website and prepare your response accordingly.**

15.2. -

16. Deadline for Submission of Applications

16.1. Applicants shall be submitted through ePADS no later than the deadline indicated in the PDS.

16.2. If required in accordance with the provisions of ITA 8.3, the Procuring Agency will extend the deadline for the submission of Applications, in which case all rights and obligations of the Procuring Agency and the Applicants

subject to the previous deadline shall thereafter be subject to the deadline as extended.

16.3. The deadline will be extended in the same manner as that of original Invitation for Prequalification (or the advertisement) through **EPADS v2.0**.

17. Opening of Applications

17.1. The Procuring Agency shall open all Applications on the date and time specified in the PDS through **EPADS v2.0**. Late Applications shall be treated in accordance with ITA 16.1.

E. Procedures for Evaluation of Applications

18. Confidentiality

18.1. Information relating to the Applications, their evaluation and results of the Prequalification shall not be disclosed to Applicants or any other persons not officially concerned with the Prequalification process until the notification of Prequalification results is made to all Applicants in accordance with ITA 26 through **EPADS v2.0**.

18.2. From the deadline for submission of Applications to the time of notification of the results of the Prequalification in accordance with ITA 26, any Applicant that wishes to contact the Procuring Agency on any matter related to the Prequalification process may do so only in writing through **EPADS v2.0**

19. Clarification of Applications

19.1. To assist in the evaluation of Applications, the Procuring Agency may, ask an Applicant for a clarification (including missing documents) of its Application, to be submitted within a stated reasonable period of time. Any request for clarification from the Procuring Agency and all clarifications from the Applicant shall be in writing through **EPADS v2.0**

19.2. If an Applicant does not provide clarifications and/or documents requested by the date and time set in the Procuring Agency's request for clarification, its Application shall be evaluated based on the information and documents available at the time of evaluation of the Application.

20. Responsiveness of Applications

20.1. The Procuring Agency may reject any Application which is not responsive to the requirements of the Prequalification Documents. In case the information furnished by the Applicant is incomplete or otherwise requires clarification as

per ITA 19.1, and the Applicant fails to provide satisfactory clarification and/or missing information within prescribed time, it may result in disqualification of the Applicant.

21. Margin of Preference

21.1. Unless otherwise specified in the PDS, a margin of preference shall not apply in the Bidding process resulting from this Pre-qualification.

22. Sub-contractors

22.1. Subcontractors' qualification and experience will not be considered for evaluation of the Applicant. The Applicant on its own (without taking into account the qualification and experience of the Subcontractor) should meet the qualification criteria.

F. Evaluation of Applications and Prequalification of Applicants

23. Evaluation of Applications

23.1. The Procuring Agency shall use the factors, methods, criteria, and requirements defined in Section III, Qualification Criteria and Requirements, to evaluate the qualifications of the Applicants, and no other methods, criteria, or requirements shall be used. The Procuring Agency reserves the right to waive minor deviations from the qualification criteria if they do not materially affect the technical capability and financial resources of an Applicant to perform the contract, however subject to the provisions of ITA 25.

23.2. Subcontractors proposed by the Applicant shall be fully qualified for their parts of the Scope of Supply of the Goods and Allied Services.

23.3. In case of multiple contracts, Applicants should indicate in their applications the individual contract or combination of contracts in which they are interested. The Procuring Agency shall prequalify each Applicant for the maximum combination of contracts for which the Applicant has thereby indicated its interest and for which the Applicant meets the appropriate aggregate requirements. The Qualification Criteria and Requirements are mentioned in Section III.

Only the qualifications of the Applicant shall be considered. The qualifications of other related entities such as the Applicant's subsidiaries, parent entities, affiliates, subcontractors or any other firm(s) different from the Applicant shall not be taken into consideration in determining the qualifications of the Applicant.

24. Procuring Agency's Right to Accept or Reject Applications

24.1. The Procuring Agency reserves the right to accept or reject all the Applications, and to annul the Prequalification process at any time, without thereby incurring any liability to the Applicants. However, the procuring agency shall record its reasons and justifications on **EPADS v2.0**, duly approved by the Principal Accounting Officer or Head of Organization.

25. Pre-qualification of Applicants

25.1. All Applicants whose applications substantially meet or exceed the specified qualification requirements will be prequalified by the Procuring Agency.

25.2. An Applicant may be “conditionally prequalified,” that is, qualified subject to the Applicant submitting or correcting certain specified nonmaterial documents or deficiencies to the satisfaction of the Procuring Agency.

25.3. Applicants that are conditionally prequalified will be so informed along with the statement of the condition(s) which must be met to the satisfaction of the Procuring Agency before or at the time of submitting their Bids.

26. Notification of Prequalification

26.1. The Procuring Agency shall notify all Applicants in writing through **EPADS v2.0** indicating the names of those Applicants who have been prequalified or conditionally prequalified. In addition, those Applicants who have been disqualified will be informed separately through **EPADS v2.0**.

26.2. -

27. Request for Bids

27.1. Promptly after the notification of the results of the Prequalification, the Procuring Agency will invite the Bids from all the Applicants that have been prequalified through **EPADS v2.0**.

28. Changes in Qualifications of Applicants

28.1. Any change in the structure or formation of an Applicant after being prequalified in accordance with ITA 25 and invited to bid (including, in the case of any change in the structure or formation of any member thereto) shall be subject to the written approval of the Procuring Agency prior to the deadline for submission of Bids. Such approval shall be denied if:

28.1.1. a prequalified Applicant proposes to associate with a disqualified Applicant;

28.1.2. as a consequence of the change, the Applicant no longer substantially meets the qualification criteria set forth in Section III, Qualification Criteria and Requirements; or

28.1.3. in the opinion of the Procuring Agency, the change may result in a substantial reduction in competition.

28.2. Any such change should be submitted to the Procuring Agency before the date of “Invitation to Bids”.

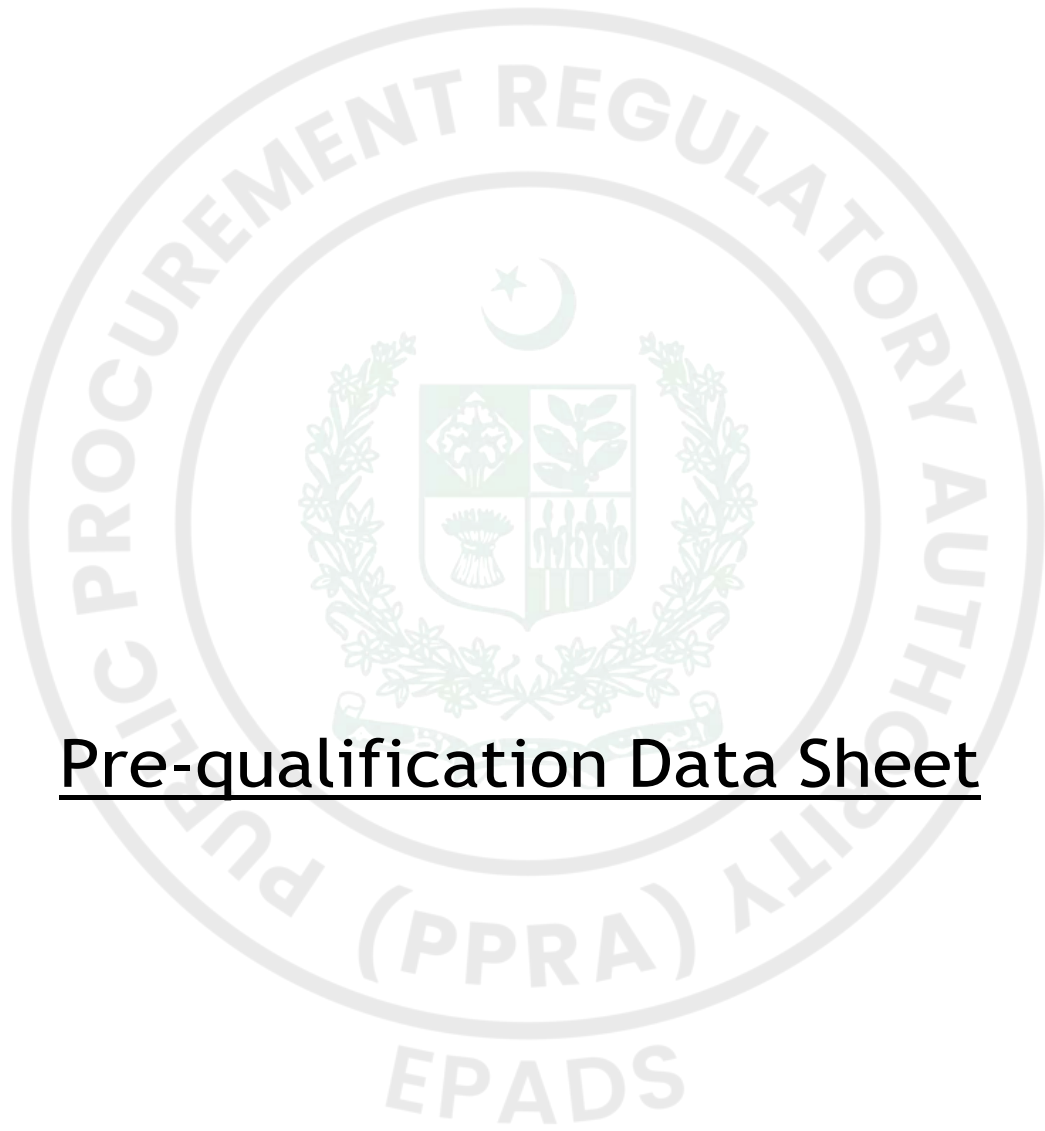
29. Redressal of Grievances

29.1. Procuring agency shall constitute a Grievance Redressal Committee (GRC) and proceed in accordance with the procedure and mechanism defined under Rule-48 of Public Procurement Rules, 2004.

29.2. The GRC shall not have any of the members of Procurement Evaluation Committee.

30. Mechanism of Blacklisting

30.1. The procuring agency shall initiate blacklisting or debarment proceedings against any bidder, supplier or contractor in accordance with the mechanism prescribed under Rule-19 of Public Procurement Rules, 2004 read with “Mechanism for Blacklisting Regulations, 2024”.



Pre-qualification Data Sheet

Prequalification Data Sheet (PDS)

The following specific data for the Prequalification of Applicants shall complement, supplement, or amend the provisions in the Instructions to Applicants (ITA). Whenever there is a conflict, the provisions herein shall prevail over those in ITA.

PDS Clause No

ITA No

Amendments of, and Supplements to, Clauses in the Instructions to Applicants

A. General

PDS Clause No 1

ITA No 1.1

Identification Number of the Invitation for Prequalification: **P83692**

The Procuring Agency is: **National Vocational and Technical Training Commission NAVTTC**

List of Service Contracts:

See section services and Lots

PDS Clause No 2

ITA No 2.1

The name of Procuring Agency is: **National Vocational and Technical Training Commission NAVTTC**

The name of Project / Procurement is: **PRE-QUALIFICATION FOR HIRING OF AUDIT FIRMS FOR NAVTTC PROGRAMS**

PDS Clause No 3

ITA No 4.2

*****JV is not allowed*****

PDS Clause No 4

ITA No 4.5

A list of debarred firms and individuals is available on PPRA website:
<https://ppra.gov.pk>

B. Contents of the Prequalification Document

PDS Clause No 5

ITA No 7.1

For clarification, the Applicant shall seek clarifications through: **EPADS v2.0**

PDS Clause No 6

ITA No 7.1 & 8.2

Information related to Prequalification shall be published on: **EPADS v2.0**

PDS Clause No 7

ITA No 7.2

: **Clarification Date: Thursday, August 20, 2026**

C. Preparation of Applications

PDS Clause No 8

ITA No 10.1

This Prequalification Document has been issued in the language: **English**

PDS Clause No 9

ITA No 11.1(d)

Additional documents to be submitted through EPADS v2.0:

1. All documents / undertakings in support of eligibility / evaluation criteria

PDS Clause No 10

ITA No 14.2

Source for determining exchange rates: **Not Applicable**

D. Submission of Applications

PDS Clause No 11

ITA No 16.1

Deadline for Application Submission:

Day: **Wednesday**

Date: **Wednesday, August 26, 2026**

Time: **11:00 AM**

PDS Clause No 12

ITA No 17.1

Opening of Applications shall be conducted through: **EPADS v2.0**

Day: **Wednesday**

Date: **Wednesday, August 26, 2026**

Time: **11:30 AM**

Virtual participation link: <https://vendors.epads.gov.pk/>

E. Procedures for Evaluation of Applications

PDS Clause No 13

ITA No 21.1

Margin of Domestic Preference: **Not Applicable**

(Applicable only if authorized in Procurement Plan)

PDS Clause No 14

ITA No 29.1

Prequalification-related complaints / grievances shall be submitted in writing through: **EPADS v2.0**

A complaint may challenge:

- The Procuring Agency's decision not to prequalify an Applicant
-

Eligibility & Qualification Criteria

Bidder's Type	Required Registration
Sole Proprietorship	NADRA CITIZENSHIP (CNIC/NICOP)
Partnership Firm	FBR (NTN)
Company (Private Limited)	FBR (GSTN)
Company (Public Limited)	
Company (Holding Company)	
Company (Limited by Guarantee)	

Eligibility Criteria	Document
Legal Status of Firm (must be Included in Latest List of firms issued by ICAP (Please Provide Evidence)	Yes
Firm's international affiliation certificate / proof (Please provide international affiliation proof)	Yes
Financial Statements duly audited for the last 3 years (2023,2024 & 2025).	Yes
Firm must be in Services Business for a minimum of 15 years (Please provide evidence)	Yes

The bidder shall submit an Affidavit on Rs 200 E-Stamp Paper, duly attested by a First-Class Magistrate, confirming that the firm has not been blacklisted by any Federal/Provincial Government Department, Autonomous Body, Regulatory Authority, International Organization, or Public Sector Entity. The affidavit shall also confirm that no litigation, bankruptcy, insolvency, or disciplinary proceedings are pending against the firm which may affect its ability to perform the assignment.	Yes
The bidder shall submit an Affidavit on Rs 200 E-Stamp Paper, duly attested by a First-Class Magistrate, confirming that the information provided in the proposal is accurate and can be proved whenever required.	Yes

Evaluation Criteria

Quality Based Selection (QBS)

Technical Marks	100
Passing Marks	70
Experience and Organization of the Firm	
(Firm's Experience) Attach proof of initial registration of the firm and Attach ICAP list of Partnership Firms of Chartered Accountants (Quantitative)(Doc Required)	15
30 years and above (15)	
25 to 29 Years (7)	
20-24 years (5)	
15-19 years (2)	

Firm's international affiliation, ICAP QCR Rating; (Attach latest proofs of Firm international affiliation, ICAP / QCR Rating firms list.) (Quantitative)(Doc Required) • International affiliation (2 - Marks) • Satisfactory ICAP QCR Rating (3 - Marks) (5) Satisfactory ICAP QCR Rating (3) International affiliation (2)	5
Category of firm in categories approved by State Bank of Pakistan: (SBP latest list of Pannel of Auditors) (Quantitative) (Doc Required) • A Category (10) • B Category (5) • C Category (2)	10
No. of Audit Staff/trainees registered with ICAP within Pakistan: (List of Registered Trainees with Name, Registration Number, Date of Registration and office location) (Quantitative)(Doc Required) • Audit Associates more than 150 (10) • Audit Associates from 101 to 150 (5) • Audit Associates up to 100 (2)	10

Number of Firm Partners within Pakistan (Latest partnership deed of the firm is required or ICAP list of Partners) (Attach CVs of All firm Partners) (Quantitative)(Doc Required) • More than 10 Partners (10) • 6- 10 partners (5) • Up to 5 partners (3)	10
The firm's experience in Assignments such as compliance reviews, third party validations, scrutiny and monitoring exercises, agreed upon procedure and other assurance focused engagements which typically involve: • Understanding of the Assignment • Work Methodology • Scope of Work • Deliverables (Subject to Presentation) (Quantitative)(Doc Required) • Understanding of the Assignment • Work Methodology • Scope of Work • Deliverables • Subject to Presentation by Procuring Agency (25)	25
Financial Capability of the Firm and Field Presence	
Average Financial Turnover (last 3 years): Figures must be from financial statements audited (last 3 years) by ICAP QCR rated firm. (2023,2024 &2025) (Quantitative)(Doc Required) Above 251 Million (15) 201-250 Million (10) 100-200 Million (5)	15
Number of offices in Pakistan: (As per ICAP list) (Quantitative)(Doc Required) (2 marks for each office in each city, Maximum 10 marks) (10)	10



SCOPE OF WORK AND DELIVERABLES

NAVTTTC intends to hire one or more qualified external audit firms to perform region-wise independent verification of payments made or proposed to Training Service Providers (TSPs)/partner institutes under the Prime Minister's Youth Skill Development Program (PMYSDP) 2025-2028 and any other NAVTTTC programs, batches, or region expressly included in a work order. The assignment may cover ICT, Gilgit-Baltistan, Azad Jammu and Kashmir, Punjab, Sindh, Khyber Pakhtunkhwa, and Balochistan.

NAVTTTC may issue region-wise, batch-wise, program-wise, or institute-wise work orders. Each work order will identify the TSPs, program and batch, trades, period, payment releases, applicable criteria, reporting deadline, intended users, and any approved sampling requirements. Quantities stated in the Pre-Qualification Document are estimates; the actual assignment and payment to the firm shall be based on work orders issued and deliverables accepted by NAVTTTC.

5.1 Assignment Objective

The objective is to perform specified procedures over the contractual, financial, trainee, assessment, certification, monitoring, tax, and system records supporting Training Service Provider (TSP) payments and to report the resulting factual findings. The work shall enable NAVTTTC to determine, for each trade and institute, the verified amount already paid, the amount eligible for final payment, any amount recoverable, and penalties, and the appropriate release, hold, adjustment, or forfeiture of the Cash Deposit Receipt (CDR)/security.

The external firm shall provide a complete, transparent, and cross-referenced evidentiary record for the Director Internal Audit and other competent NAVTTTC authorities. Final administrative approval of any payment, recovery, penalty, adjustment, or CDR action shall remain with NAVTTTC.

5.2 Nature of Engagement and Applicable Standard

The engagement shall be performed as an independent Agreed-Upon Procedures (AUP)/Independent Verification engagement in accordance with International Standard on Related Services (ISRS) 4400 (Revised), the applicable NAVTTTC Financial Audit Process SOP, this RFP, and the relevant work order.

The engagement is not an audit or review under the International Standards on Auditing or International Standards on Review Engagements and is not an assurance engagement under ISAE 3000 (Revised). The firm shall report the procedures performed and factual findings and shall not express an audit opinion, review conclusion, assurance conclusion, certification, or guarantee.

The audit firm shall issue a separate report for findings each of the TSP.

The firm and all assigned personnel shall comply with applicable ICAP and IESBA ethical requirements, maintain independence in fact and appearance as contractually required by NAVTTTC, apply the firm's applicable quality-management policies, and disclose any actual, potential, or perceived conflict of interest before assignment and throughout the engagement.

5.3 Applicable Criteria, Systems, and Records

The procedures shall be performed against the criteria applicable to the transaction period and identified in the work order, including the following:

Program and Contractual Criteria. Signed agreements/MoUs, authorized amendments, approved program and batch guidelines, allotted seats, trade categories, trainee rates, training dates, payment milestones, CDR/security conditions, and competent-authority approvals.

Payment and performance criteria. The approved payment model, FDBMS business rules, M&E scores, assessment-day attendance, pass/fail records, International Certification requirements, penalties, deductions, waivers, recoveries, and final-settlement rules.

Systems and financial records. FDBMS, NSIS, M&E and Assessment systems; NAVTTTC Finance and AGPR

payment status; certified program bank statements; TSP supporting records; system logs, approval history, and authorized overrides.

Legal and policy criteria. Applicable laws, Government of Pakistan rules and NAVTTC policies, where relevant to the assigned procedure.

External evidence. Confirmations from banks, assessors, certification bodies, employers, and other third parties where required by the work order or necessary to resolve a factual discrepancy.

5.4 Detailed Agreed-Upon Procedures

The firm shall perform all procedures applicable to the assigned program(s) and work order(s). The recommended procedures are as follows:

Ref.	Minimum Agreed-Upon Procedure
1	Confirm the TSPs, programs, batches, audit period, regions, trades, payment releases, intended users, and records covered by the work order and identify the governing agreement/MoU, amendments, program rules, and approved criteria.
2	Review the signed agreement/MoU and approved program records to verify allotted seats, trade categories, trainee rates, program dates, payment milestones, CDR/security requirements, and authorized amendments.
3	Reconcile all payment releases recorded in NAVTTC Finance records, and the TSP's program bank statement.
4	For PMYSDP, re-perform the trade-wise milestone payment calculations generated by FDBMS, including the cumulative cap, final tranche, and all deductions and adjustments. For other programs, re-perform the approved payment milestones stated in the applicable agreement and work order.
5	Verify the first release against the signed agreement/MoU and the documented prerequisites for initial payment.
6	Verify the second release using the approved M&E score, applicable trainee/dropout adjustments, and performance-based deductions or penalties.
7	Verify the third release using the number of trainees physically present on Assessment Day and approved assessment records.
8	Verify the fourth/final release for non-IC trades against completion of the agreed procedures and all applicable deductions, recoveries, and unresolved factual exceptions.
9	For IC-linked trades, verify the fourth/final release using the Director Assessment/International Certification approved count and the applicable category-wise reimbursement threshold.
10	Cross-check institute, trade, trainee, attendance, assessment, pass/fail, dropout, M&E, and certification data across FDBMS, NSIS, M&E, Assessment, and uploaded supporting records.
11	Compare NAVTTC-approved/allotted seats with actual enrolment, assessment-day attendance, assessment participation, results, passed-out trainees, and dropouts and report all variances.
12	Review attendance and assessment-day presence through signed attendance sheets, biometric records where available, CNIC/NIC verification, and relevant system records.

Ref. Minimum Agreed-Upon Procedure

- 13 For International Certification-linked trades, inspect candidate-wise certification evidence and test authenticity through the issuing body, approved subject matter expert, or another appropriate confirmation where specified in the work order.
- 14 Where applicable, review dropout and employability information provided by NAVTTC/TSP where it forms part of the program criteria
- 15 Verify NTN status, applicable penalties, deductions, waivers, approvals, and amounts carried forward from earlier payment stages.
- 16 Verify institute-level consolidation of all trade-wise calculations, including cross-trade adjustments, and independently re-perform the net payable or net recoverable amount.
- 17 Verify CDR/security details and evaluate the system recommendation for release, hold, adjustment, or forfeiture against the final institute-level position and applicable agreement.
- 18 Conduct physical verification visits to at least 10% of assigned TSPs in each program, region, or work order, selected on a documented risk basis.
- 19 Maintain complete, indexed, and cross-referenced working papers supporting the population, coverage, samples, procedures, confirmations, calculations, findings, and financial impact reported.
- 20 Respond to NAVTTC review and GRC observations and within the prescribed timelines through a documented addendum.

5.5 Coverage, Sampling, and Physical Verification

Financial coverage. All releases and receipts, final entitlement calculations, net payable/recoverable amounts, penalties, CDR/security actions, and high-risk or exceptional transactions shall be verified on a 100% basis.

Physical visits. At least 10% of selected TSPs shall be visited, using documented risk criteria such as payment value, high dropout, weak M&E results, prior findings, complaints, or non-cooperation.

5.6 Execution and Coordination Requirements

Engagement mobilization. Submit the proposed team, engagement partner, work plan, data requirements, sample design, and physical-visit plan in the form and time specified in the work order.

Package review. Review the completeness and legibility of each TSP package in FDBMS. Accept the package for fieldwork or reject it in FDBMS with precise reasons and the documents required for resubmission.

Communication protocol. Route formal instructions, unresolved queries, requests for access, and material issues through the Director Internal Audit or nominated focal person. The firm may contact TSPs for information and clarification.

Report correction. A signed report shall not be changed informally. Any correction after submission shall be made through a signed addendum, with the reason, affected finding and amount, approval reference, and complete system audit trail.

5.7 Deliverables

Deliverables shall be prepared for each assigned TSP and consolidated at the work-order, batch, program, and region level, as applicable.

Deliverable	Required Output	Level / Format
1. Engagement Plan	Team deployment, methodology, data request, , physical-visit plan, milestones, and quality-review process.	Per work order; before substantive fieldwork or as specified
2. Package Review Record	FDBMS record of package acceptance or rejection, with precise reasons and required corrective documents.	Per TSP package
3. Institute AUP Report	Signed procedure-by-procedure report of factual findings and exceptions for each institute.	Per TSP; searchable PDF
4. Financial Impact and Exception Schedule	Trade-wise and institute-level amount, , difference, penalties, adjustments, and net payable or recoverable amount.	Per TSP; Excel and searchable PDF
5. CDR/Security Recommendation	Recommendation to release, hold, adjust, or forfeit the CDR/security, with contractual basis.	Per TSP
6. Physical Verification Record	Approved visit selection, visit evidence, persons met, procedures performed, factual results, and reconciliation with system records.	For every TSP visited
7. Consolidated Report	Region/batch/programme summary of institute outcomes, material exceptions, financial impact, recoveries, and recurring control observations.	Per work order or region
8. GRC Response/Addendum	Evidence-based response to review or grievance observations and, where required, a signed correction addendum.	As required

5.8 Report Format and Contents

Each institute report shall be titled "Independent Agreed-Upon Procedures / Independent Verification Report" and addressed to the Director Internal Audit, NAVTTC. It shall be provided as a searchable PDF, digitally signed or accompanied by a scanned signed signature page.

No.	Report Content
1	Engagement identification. Program, work order, TSP, region, period, trades, payment releases, and intended users.
2	Purpose, scope, and criteria. Records covered; agreement/MoU; program rules; and agreed criteria.
3	Responsibilities and independence. Responsibilities of NAVTTC, the TSP, and the firm, together with the firm's independence and conflict-of-interest statement.

No.	Report Content
4	Applicable standard and no-assurance statement. An explicit statement that the engagement was performed under ISRS 4400 (Revised), is not an audit or review, and provides no audit opinion, review conclusion, assurance conclusion, certification, or guarantee.
5	Financial impact schedule. Trade-wise and institute-level system figure, verified figure, difference, penalties, adjustments, and final net payable or recoverable amount.
6	CDR/security recommendation. Recommended release, hold, adjustment, or forfeiture with contractual basis and quantified impact.
7	Limitations and outstanding information. Unavailable, incomplete, contradictory, or unreliable information and its effect on the affected procedure or financial determination.
8	Signature and date. Authorized engagement partner's signature, report date, place of issue, and firm details

5.9 Timelines

The external firm's reporting clock shall commence when the applicable work order is issued and NAVTTC confirms that the assigned package and required system access are available, all required information is available in the system, unless the work order states a different commencement date. The following maximum timelines apply:

Activity	Maximum Timeline
Initial financial-audit batch report	Within 60 calendar days of the work order and complete provision of information and data on the system
Subsequent TSP list or batch	Within 30 calendar days of the applicable work-order extension or addendum
Rejected and completely resubmitted package	Within 30 calendar days of complete corrected resubmission
Response to NAVTTC review/GRC observation	Within 7 working days of receipt

Any delay caused by incomplete records, inaccessible systems, or other dependency outside the firm's control shall be notified in writing immediately, with the affected TSPs, missing information, date of request, and expected impact. Extensions are valid only when approved in writing by the Director Internal Audit. Delays attributable to the firm shall be dealt under applicable work order.

5.10 Responsibilities of the External Audit Firm

Engagement leadership. Assign the personnel approved in the technical proposal and ensure active supervision by the engagement partner.

Professional responsibility. Plan, perform, document, review, and report the agreed procedures with due professional care. The firm remains fully responsible for its work, including any approved specialist or subcontractor.

Independence and confidentiality. Submit and continuously update conflict-of-interest, independence,

confidentiality, and data-protection declarations for engagement partner and team lead.

Quality review. Apply an internal engagement quality review appropriate to the risk and size of the assignment before issuing each signed report.

Responsiveness. Address NAVTTC review comments, factual corrections, and GRC matters within the prescribed timeline without compromising responsibility for the firm's factual findings.

5.11 NAVTTC Inputs and Responsibilities

Work order and criteria. Provide the assignment list, applicable agreements and program rules, work-order requirements, and required data and information.

Access and coordination. Provide authorized access to FDBMS and other relevant systems and coordinate with Regions, Finance, Assessment, M&E, TSPs, and other record holders for timely provision of information.

Administrative review. Review deliverables for completeness, internal consistency, calculation accuracy, and compliance with the agreed scope. Such review does not transfer the firm's professional responsibility to NAVTTC.

Final decision. Decide and approve final payment, recovery, penalty, adjustment, CDR/security action, report acceptance, and any escalation through the competent authority.

5.12 Deliverable Acceptance and Completion

Completion condition. An institute assignment shall be complete only when the signed AUP report, financial-impact schedule, CDR/security recommendation, annexures, have been submitted in the required format and accepted by NAVTTC.

Grounds for non-acceptance. NAVTTC may return a deliverable that is incomplete, inconsistent, , incorrectly calculated, outside the prescribed format, or inconsistent with the work order or this scope.

Correction of firm errors. The firm shall correct factual, clerical, calculation, or reporting errors attributable to it without additional professional fee.

Payment basis. Professional fees shall become payable only for institute-level or other work-order deliverables accepted by NAVTTC, at the quoted and contracted rates per TSP report.

No delegated approval authority. The firm shall not modify source-system records, authorize a NAVTTC payment, waive a recovery or penalty, release/forfeit a CDR, or make a legal or administrative determination on NAVTTC's behalf.

Qualification Criteria: The eligible firms scoring 70 % or above marks in technical evaluation.

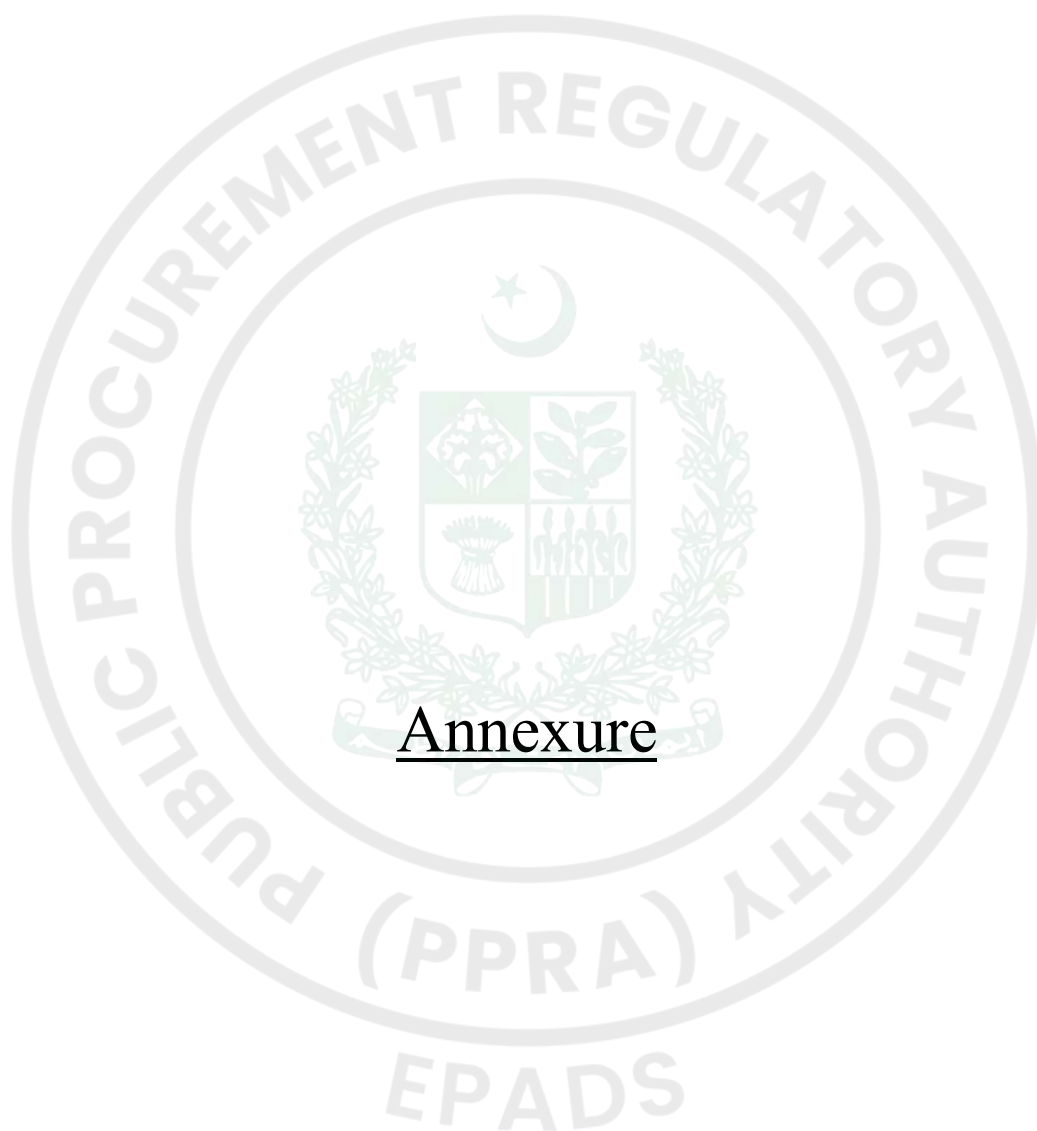
Conflict of Interest: Any 3rd Party Firm Already engaged with NAVTTC for assessment of any milestone of the Prime Minister Youth Skill Development Program or any other program managed / funded by NAVTTC is ineligible to apply for this pre-qualification process

Qualification Tenure: This qualification would remain valid for a period of 3 years. Initially for one-year, further enhancement subject to satisfactory performance carried out annually by Procuring Agency.

Abbreviations

Abbreviation	Full Form
ACCA	Association of Chartered Certified Accountants
AJK	Azad Jammu & Kashmir
BDS	Bid Data Sheet
CAF	Certificate in Accounting and Finance (ICAP)
CV	Curriculum Vitae
DDO	Drawing and Disbursing Officer
ED	Executive Director
EPADS	Electronic Procurement and Disposal System (PPRA)
FBR	Federal Board of Revenue
FTN	Foreign Tax Number
GB	Gilgit-Baltistan
GCC	General Conditions of Contract
GST	General Sales Tax
HQ	Headquarters
HRD	Human Resource Development
ICAP	Institute of Chartered Accountants of Pakistan
ICT	Islamabad Capital Territory
ITB	Instructions to Bidders
JV	Joint Venture
KP / KPK	Khyber Pakhtunkhwa
LD	Liquidated Damages
LOI	Letter of Invitation
MBA	Master of Business Administration
NAVTTTC	National Vocational & Technical Training Commission
NIC	National Identity Card
NSS	National Skills Strategy
NTN	National Tax Number
NVQF	National Vocational Qualifications Framework
PKR	Pakistani Rupee
PMYSDP	Prime Minister's Youth Skill Development Programme
PPRA	Public Procurement Regulatory Authority
QCBS	Quality and Cost Based Selection
SCC	Special Conditions of Contract
TVET	Technical and Vocational Education and Training
EPADS	e-Pak Acquisition and Disposal System





Annexure

NON-BLACKLISTING DECLARATION

Technical Submission (Vendor)

Document Required

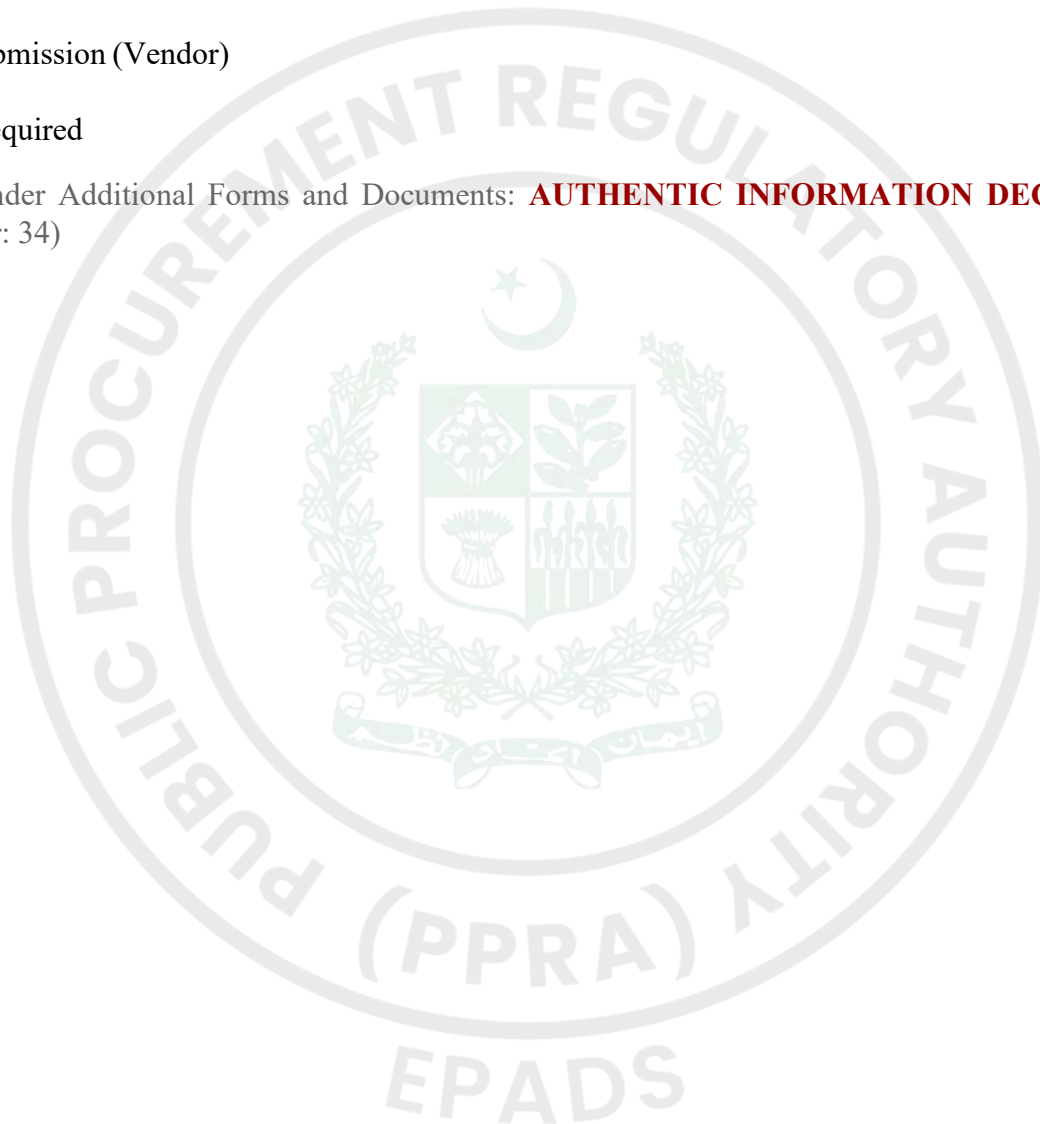
See Form Under Additional Forms and Documents: **NON-BLACKLISTING DECLARATION** (page number: 33)

AUTHENTIC INFORMATION DECLARATION

Technical Submission (Vendor)

Document Required

See Form Under Additional Forms and Documents: **AUTHENTIC INFORMATION DECLARATION** (page number: 34)





Procurement Forms

Past Experience and Completed Contracts

See Form Under Additional Forms and Documents: **Past Experience and Completed Contracts** (page number: 35)

Historical Contract Non-Performance, and Pending Litigation and Litigation History

See Form Under Additional Forms and Documents: **Historical Contract Non-Performance, and Pending Litigation and Litigation History** (page number: 36)

Current Contracts and Their Progress

See Form Under Additional Forms and Documents: **Current Contracts and Their Progress** (page number: 38)

Financial Capacity and Net Worth Evaluation Form

See Form Under Additional Forms and Documents: **Financial Capacity and Net Worth Evaluation Form** (page number: 39)

Average Annual Turnover

See Form Under Additional Forms and Documents: **Average Annual Turnover** (page number: 41)





Additional Forms and Documents

NON-BLACKLISTING DECLARATION
(On Rs 200 Stamp Paper)

I/We hereby declare that

We have not been blacklisted by any Government / semi- government organization.

- We comply with all mandatory requirements
- All documents submitted are genuine and verifiable.
- I/We further declare that our Business (***** Company Name here *****) is not blacklisted by any Federal/Provincial Government Department, Autonomous Body, Regulatory Authority, International Organization, or Public Sector Entity. We also confirm that no litigation, bankruptcy, insolvency, or disciplinary proceedings are pending against the firm which may affect its ability to perform the assignment.

Authorized Signatory: _____

Name: _____

Designation: _____

Stamp & Signature: _____

AUTHENTIC INFORMATION DECLARATION
(On Rs 200 Stamp Paper)

I/We hereby declare that all information provided in the proposal is true and correct. We further confirm that:

- We comply with all mandatory requirements.
- All documents submitted are genuine and verifiable.
- I/We declare that the information provided in the proposal is accurate and can be proved whenever required. I/We further declare that if in case the information provided by me/us in this request for proposal proved to be incorrect at any point, NAVTTC reserves the right to take any action deemed feasible by the NAVTTC authorities against me/us.

Authorized Signatory: _____

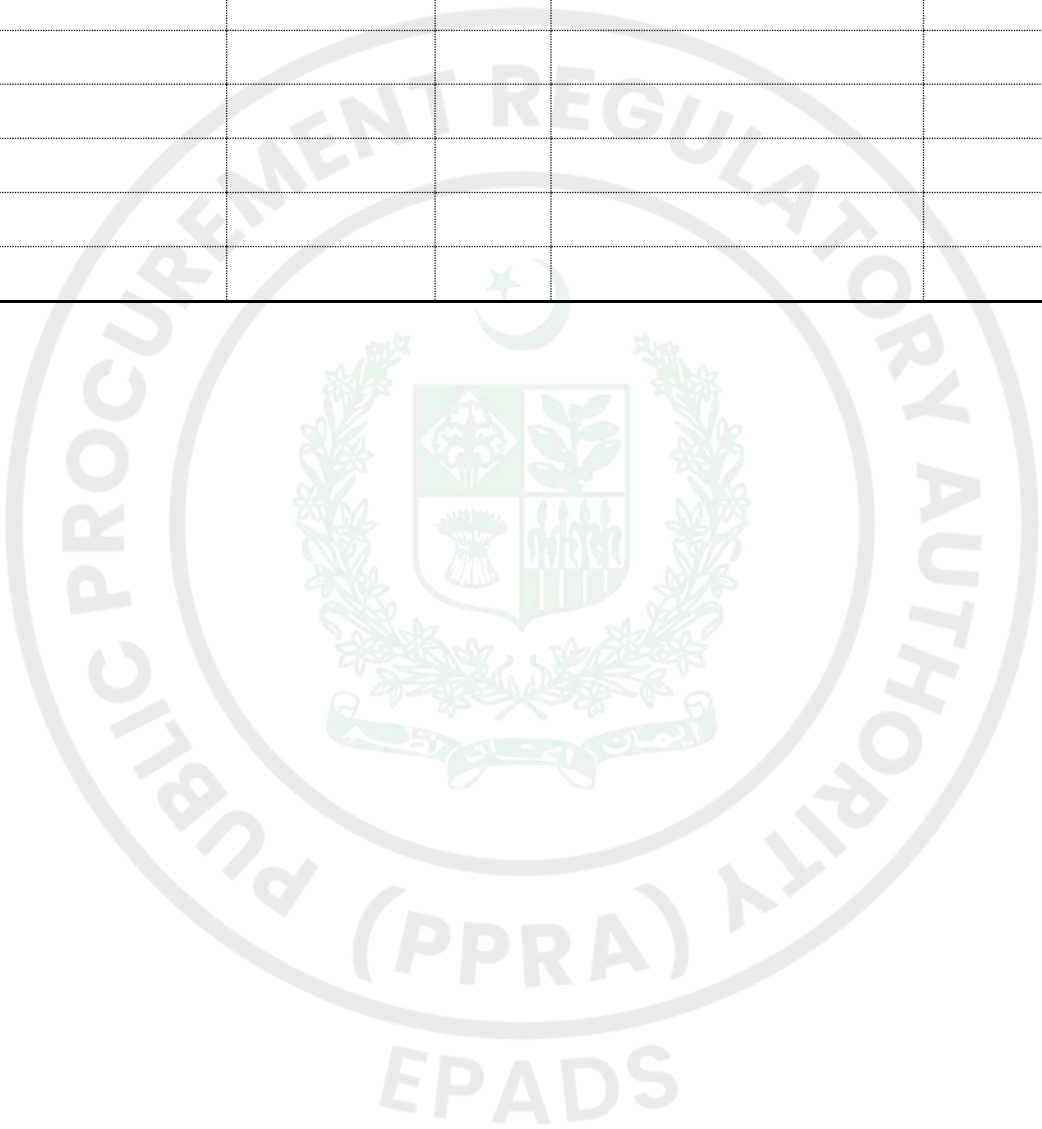
Name: _____

Designation: _____

Stamp & Signature: _____

Past Experience / Contracts

Contracts over [insert amount] during the last three years:				
Procuring Agency	Value	Year	Services Supplied	Country of Destination



Historical Contract Non-Performance, and Pending Litigation and Litigation History

[The following table shall be filled in for the Applicant]

Applicant's Name: *[insert full name]*

Date: *[insert day, month, year]*

IFP No. and title: *[insert IFP number and title]*

Page *[insert page number]* of *[insert total number]* pages

☐ Not debarred due to deviation from commitment of Bid Securing Declaration ☐ Not debarred due to non-performance			
Year	Non-performed portion of contract	Contract Identification	Total Contract Amount (current value, currency, exchange rate and PKR equivalent)
<i>[insert year]</i>	<i>[insert amount and percentage]</i>	Contract Identification: <i>[indicate complete contract name/ number, and any other identification]</i> Name of Procuring Agency: <i>[insert full name]</i> Address of Procuring Agency: <i>[insert street/city/country]</i> Reason(s) for nonperformance: <i>[indicate main reason(s)]</i>	<i>[insert amount]</i>
Pending Litigation, in accordance with Section III, Qualification Criteria and Requirements			
☐ Pending litigation in accordance with Section III, Qualification Criteria and Requirements, Sub-Factor 2.3 as indicated below.			
Year of dispute	Amount in dispute (currency)	Contract Identification	Total Contract Amount (currency), US\$ PKR Equivalent (exchange rate)

<i>[insert year]</i>	<i>[insert amount]</i>	Contract Identification: [indicate complete contract name, number, and any other identification] Name of Procuring Agency: <i>[insert full name]</i> Address of Procuring Agency: <i>[insert street/city/country]</i> Matter in dispute: <i>[indicate main issues in dispute]</i> Party who initiated the dispute: <i>[indicate "Procuring Agency" or "Supplier"]</i> Status of dispute: <i>[Indicate if it is being treated by the Adjudicator, under Arbitration or being dealt with by the Judiciary]</i>	<i>[insert amount]</i>
☐ No consistent history of court/arbitral award decisions in accordance with Section III, Qualification Criteria and Requirements, Sub-Factor 2.4. ☐ Consistent history of court/arbitral award decisions in accordance with Section III, Qualification Criteria and Requirements, Sub-Factor 2.4 as indicated below.			
Year of award	Outcome as percentage of Net Worth	Contract Identification	Total Contract Amount (currency), PKR Equivalent (exchange rate)
<i>[insert year]</i>	<i>[insert percentage]</i>	Contract Identification: [indicate complete contract name, number, and any other identification] Name of Procuring Agency: <i>[insert full name]</i> Address of Procuring Agency: <i>[insert street/city/country]</i> Matter in dispute: <i>[indicate main issues in dispute]</i> Party who initiated the dispute: <i>[indicate "Procuring Agency" or "Supplier"]</i> Court/ arbitral award decision: <i>[Indicate if the award decision was against the Applicant or any partner]</i>	<i>[insert amount]</i>

Current Contract Commitments / Works in Progress

Bidders should provide information on their current commitments on all contracts that have been awarded, or for which a letter of intent or acceptance has been received, or for contracts approaching completion, but for which an unqualified, full completion certificate has yet to be issued.

Current Contract Commitments					
No.	Name of Contract	Employer's Contact Address, Tel, Fax	Value of Outstanding Work [Current Eq. PKR]	Estimated Completion Date	Average Monthly Invoicing Over Last Six Months [Eq. PKR/month]
1					
2					
3					
4					
5					

Financial Situation and Performance

[The following table shall be filled in for the Applicant]

Applicant's Name: [insert full name]

Date: [insert day, month, year]

IFP No. and title: [insert IFP number and title]

Page [insert page number] of [insert total number] pages

1. Financial data

Type of Financial information in (currency)	Historic information for previous [insert number] years, [insert in words] (amount in currency, currency, exchange rate*, PKR equivalent)				
	Year 1	Year 2	Year 3		
Statement of Financial Position (Information from Balance Sheet)					
Total Assets (TA)					
Total Liabilities (TL)					
Total Equity/Net Worth (NW)					
Current Assets (CA)					
Current Liabilities (CL)					
Working Capital (WC)					
Information from Income Statement					
Total Revenue (TR)					
Profits Before Taxes (PBT)					
Cash Flow Information					
Cash Flow from Operating Activities					

* Refer ITA 14 for the exchange rate

3. Financial documents

The Applicant shall provide copies of financial statements for *[number]* years pursuant Section III, Qualifications Criteria and Requirements. The financial statements shall:

- (a) reflect the financial situation of the Applicant and not an affiliated entity (such as parent company or group member).
 - (b) be independently audited or certified in accordance with local legislation.
 - (c) be complete, including all notes to the financial statements.
 - (d) correspond to accounting periods already completed and audited.
- ☐ Attached are copies of financial statements¹ for the *[number]* years required above; and complying with the requirements.

¹ If the most recent set of financial statements is for a period earlier than 12 months from the date of Application, the reason for this should be justified.

Average Annual Turnover (Annual Sales Value)

[The following table shall be filled in for the Applicant]

Applicant's Name: *[insert full name]*

Date: *[insert day, month, year]*

IFP No. and title: *[insert IFP number and title]*

Page *[insert page number]* of *[insert total number]* pages

Annual Turnover Data			
Year	Amount Currency	Exchange rate* (If applicable)	PKR equivalent
<i>[indicate calendar year]</i>	<i>[insert amount and indicate currency]</i>		
		Average Annual Turnover **	

* Refer ITA for date and source of exchange rate.

** Total PKR equivalent for all years divided by the total number of years. See Section III, Qualification Criteria and Requirements, ITA.