

BIDDING DOCUMENTS

CERTIFICATION BASED UPSKILLING PROGRAMS FOR GRADE 17-18 OFFICERS OF FBR

(National Competitive Bidding)



Federal Board of Revenue
Revenue Division – Government of Pakistan

FEDERAL BOARD OF REVENUE

Pakistan

December, 2025

Standard Bidding Documents for Procurement of Non-Consultancy Services

PART-A - BIDDING PROCEDURE & REQUIREMENTS

Section I - Invitation to Bids

Section II- Instructions to Bidders (ITB)

This Section provides information to help Bidders prepare their Bids. Information is also provided on the submission, opening, and evaluation of Bids and on the award of Contracts. *This Section contains provisions that are to be used without modifications.*

Section III- Bids Data Sheet (BDS)

This Section includes provisions specific to procurement and to supplement Section-II. This section may be customized in order to complement the instructions, considering the requirements of the Procuring Agency.

Section IV -Eligible Countries

This Section contains information regarding eligible countries.

Section V - Evaluation Criteria, Technical Specifications / Scope of Work / Terms of References (TORs), Schedule of Requirements

This Section includes the details of specifications for the Non-Consultancy Services to be procured and the schedule of requirements.

Section VI -Standard Forms

This Section includes the standard forms for the Bids Submission, Price Schedules, and Bids Security etc. These forms are to be completed and submitted by the Bidder as part of its Bids.

PART-B - CONDITIONS OF CONTRACT AND CONTRACT FORMS

Section VII - General Conditions of Contract (GCC)

This Section includes the general clauses to be applied in all the contracts. *This Section contains provisions that are to be used without modifications.*

Section VIII - Special Conditions of Contract (SCC)

This Section consists of Contract Data and Specific Provisions which contains clauses specific to this contract. This section may be customized where option is available, in accordance with the requirements of the Procuring Agency.

Section IX - Contract Forms

This Section contains forms which, once completed, will become part of the Contract. The forms for **Performance Guarantee** will be submitted by the successful Bidder to whom Letter of Acceptance is issued, before the award of contract.

Integrity Pact

The successful Bidder shall be required to furnish Integrity Pact as per the attached format.

SECTION I: INVITATION TO BIDS



FEDERAL BOARD OF REVENUE Procurement Notice (PN)

REQUEST FOR BIDS

CERTIFICATION BASED UPSKILLING PROGRAMS FOR GRADE 17-18 OFFICERS OF FBR

1. The Federal Board of Revenue (FBR) has reserved Funds for the procurement planned for FY 2025-26. The Federal Board of Revenue intends to apply part of the proceeds of this Fund to cover eligible payments under the contract for the “**Certification based upskilling programs for Grade 17-18 Officers of FBR**”.
2. The Federal Board of Revenue, Government of Pakistan, invites sealed bids from eligible and experienced institutions for the Design, Delivery, and Certification of Professional Upskilling Programs for officers of the Federal Board of Revenue (FBR) in Grades 17 and 18.
3. The objective is to provide structured, modular, certification-based training in specialized subject areas (“Learning Streams”) essential for modern tax administration. Each Learning Stream (e.g., Data Science, Digital Tax Systems, Compliance Enforcement, Supply Chain Management etc) shall be offered at two levels—Intermediate and Advanced (e.g., *Data Science – Intermediate; Data Science – Advanced*). Each level constitutes an independent certificate.
4. The services shall be delivered over a period of three years, targeting approximately 1,100 officers. The Service Provider will design, customize, and schedule content to FBR’s requirements, manage delivery/logistics, and award certifications. Each officer must complete two (2) certifications over the delivery period. Officers will be allowed to select streams and levels based on pre-approved frameworks, and final exams shall be conducted in-person with strict grading protocols.
5. Eligible bidders are training and educational institutions, with demonstrated experience in delivering technical and professional education/training at a national or international scale. Bidders must have proven capacity in instructional design, adult learning methodology, faculty deployment, and examination administration.
6. Only institutions registered on E-PADS and compliant with tax regulations (valid Income Tax and Sales Tax registrations with active ATL status) are eligible to participate. Interested eligible bidders may request further information or clarification by emailing (INSERT EMAIL) at least seven (07) days prior to the submission deadline.
7. **Single Stage - Two Envelope** Bidding Procedure of Principal Method of Procurement (i.e. Open Competitive Bidding) will be used by adopting **Cost and Quality Based Selection (QCBS)** Technique for the subject procurement, in line with the Public Procurement Rules, 2004 and any Regulations, and Instructions issued by the Authority

(from time to time).

8. All bids must be supported by a Bid-Securing Declaration Form on the format as provided in Section VI.
9. E-Bidding documents, containing detailed terms & conditions, specifications and requirements etc. are available on E-Pak Acquisition & Disposal System (EPADS) at (www.eprocure.gov.pk).
10. A Pre-bid meeting will be held on **16th December, 2025 at 11:00AM** in room 358, 3rd floor, FBR (HQ), G 5/2, Constitution Avenue, Islamabad. The bidders who wish to join the pre-bid meeting virtually can join by using the link [<https://vlc.fbr.gov.pk> Meeting ID: 518518 Password/PIN: 0258 Date: 16-12-2025 Time: 11 AM].
11. The e-bids, prepared in accordance with the instructions in the e-Bidding documents, must be submitted through EPADS on or before 11:00AM by **30th December 2025**. E-bids will be opened on the same day at 11:30AM. Manual submission of Bids as required in the Bid Data Sheet must be followed.
12. **Key Details:**
 - a. **Issuance Date of RFB:** [8th December, 2025]
 - b. **Last Date for Bid Submission:** [30th December 2025]
 - c. **Pre-bid Meeting:** [16th December, 2025 at 11:00AM]
 - d. **Opening of Technical Bids:** [30th December 2025]
 - e. **Bid Submission Address:** [Room 510, 5th Floor, FBR (HQ), Islamabad]
 - f. **Contact:** [secretary.admin@fbr.gov.pk/051-9203679]
13. In terms of Rules 48 of Public Procurement Rules, 2004 Grievance Redressal Committee (GRC) is notified for the subject procurement and notification copy is available on the procuring agency's website (www.fbr.gov.pk/tenders) and on Authority's website at (www.ppra.org.pk).
14. FBR reserves the right to accept or reject all bids in accordance with Rule 33 of the Public Procurement Rules, 2004. In case the opening date is declared a public holiday, bids shall be opened on the next working day at the same time and place.

Farrukh Amir Sial
Secretary (Administration)
Room 506, 5th Floor,
Federal Board of Revenue (HQ), Islamabad
Email: secretary.admin@fbr.gov.pk
Phone No: 051-9203679

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SECTION II: INSTRUCTION TO BIDDERS (ITB)

A. Introduction

<p>1. Scope of Bids</p>	<p>1.1</p>	<p>The Procuring Agency (PA), as indicated in the Bids Data Sheet (BDS) invites Bids for the provision of Non-Consultancy Services for as specified in the BDS and in Section V - Evaluation Criteria, Specifications & Schedule of Requirements. The name, identification, and number of items/deliverables are provided in the Bid Data Sheet (BDS)/ Scope of Work/ TORs. Single Stage Two Envelope procedure of the open competitive method shall be used. The successful Bidders will be expected to provide the services within the specified period and timeline(s) as stated in the BDS.</p>
<p>2. Source of Funds</p>	<p>2.1</p>	<p>Source of funds is defined in Section: III - Bid Data Sheet.</p>
<p>3. Eligible Bidders</p>	<p>3.1</p>	<p>1) A bidder is eligible to participate in a procurement process if the bidder:</p> <ul style="list-style-type: none"> (a) possesses or has access to the technical competence, financial resources, equipment and other physical facilities, personnel, managerial capability, experience and reputation necessary to complete the procurement contract; (b) has the legal capacity to enter into a procurement contract; (c) is not insolvent, in receivership, bankrupt or being wound up and its activities or affairs are not suspended or being administered under any Act, by a court or by a judicial officer; (d) is not the subject of legal proceedings for any of the matters mentioned in sub-rule (c); (e) has fulfilled or has made substantial arrangements satisfactory to the relevant authorities, to fulfil its obligations to pay taxes and social security and other contributions of its employees; and (f) has not, or in the case of a company, its owners and beneficial owners, directors or officers have not, been convicted of a criminal offence related to: <ul style="list-style-type: none"> (i) its professional conduct; or (ii) a bidder (or, in the case of a company, its key individuals such as owners, beneficial owners, directors, or officers) must not have engaged in any prohibited practice, such as fraud, corruption, collusion, or coercion, within the time period stated in the bidding documents, which can be up to three years before the start of the procurement process.

Additionally, the bidder must not have been debarred (i.e., banned) from participating in public procurement processes in Pakistan or by any international organization or country. If they have, they are ineligible to participate in the current bidding.

(2) The procuring agency may require a bidder participating in the procurement process to provide the prescribed documentary evidence or other information to satisfy itself that the bidder is qualified in accordance with the criteria in sub-clause (1).

(3) A procuring agency shall set out in the bidding document all the criteria for qualification to be applied in accordance with sub-clause (1).

(4) Except as permitted under the Ordinance, Rules and Regulations, the procuring agency shall not establish a criterion for eligibility of a bidder that:

- (a) discriminates against or among a bidder or against categories of bidders; or
- (b) is not required for the performance of the procurement contract; or
- (c) is not related to the avoidance or management of legal, reputational or economic risk to the procuring agency unless it is in the national interest to do so, and the criteria is set out in the bidding documents.

(5) A procuring agency shall assess the eligibility of a bidder for participation in the procurement process against the criteria for qualification under sub-clause (1).

(6) In the case of a joint venture, consortium, or association, all members shall be jointly and severally liable for the execution of the contract in accordance with the terms and conditions of the contract. The joint venture, consortium, or association shall nominate a lead member as nominated in the **BDS**, who shall have the Authority to conduct all business for and on behalf of any and all the members of Joint venture, consortium, or association during the bidding process, and in case of award of contract, during the execution of the contract.

(7) The appointment of the lead Member in the joint venture, consortium, or association shall be confirmed by submission of valid power of Attorney to the procuring agency.

(8) Subject to the limits specified in the BDS, the procuring agency may allow bidders to participate in the form of a Joint Venture (JV). However, each party in the JV must individually meet the eligibility criteria specified in the BDS.

		(9) No Bidder can be a sub-contractor while submitting a Bids individually or as a member of a joint venture in the same Bidding process.
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B. Bidding Documents

<p>4. Contents of Standard Bidding Document</p>	<p>4.1</p>	<p>The Services required, bidding procedure, and terms and conditions of the contract are prescribed in the bidding document. In addition to the Invitation for Bids, the bidding document which should be read in conjunction with any addendum issued in accordance with ITB 6.1 include:</p> <p>Section I -Invitation to Bid Section II Instructions to Bidders (ITB) Section III Bid Data Sheet (BDS) Section IV Eligible Countries Section V Evaluation Criteria, Specifications, Schedule of Requirements, Scope of Work / terms of references and Technical Specifications. Section VI Bidding Forms Section VII General Conditions of Contract (GCC) Section VIII Special Conditions of Contract (SCC) Section IX Contract Forms</p>
	<p>4.2</p>	<p>The Bidder is expected to examine all instructions, requirements, forms, terms, scope of work, terms of references (TORs) and specifications in the bidding documents. Failure to furnish all the information required in the bidding document will be at the Service provider’s risk and may result in the rejection of his bids.</p>
<p>5. Clarifications</p>	<p>5.1</p>	<p>Clarifications of the bidding documents may be requested in writing through EPADS by any bidder up to three days prior to the deadline for the submission of bids.</p> <p>The procuring agency shall respond promptly and in writing to any request by a bidder for clarification of the bidding documents and, in any event, no later than two days prior to the deadline for the submission of bids or proposals.</p> <p>Responses to requests for clarification shall be communicated simultaneously and in writing to all bidders participating in the procurement proceedings.</p> <p>No bidder shall be allowed to alter or modify his bid after the bids have been opened however, the procuring agency may seek and accept clarification to the bid that do not change the substance of the bid, through EPADS.</p>
	<p>5.2</p>	<p>Procuring Agency's response will be uploaded on the EPADS, including a description of the inquiry.</p>

	5.3	Should the Procuring Agency deem it necessary to amend the bidding document as a result of a clarification, it shall do so following the procedure under ITB 6 .
	5.4	If indicated in the BDS , the bidder's designated representative is invited at the bidder's cost to attend a pre-bid meeting at the place, date and time mentioned in the BDS . During this pre-bid meeting, prospective bidder(s) may request clarification(s) regarding the schedule of requirements, the Evaluation Criteria or any other aspects of the bidding document.
	5.5	Minutes of the pre-bid meeting, if applicable, including the text of the questions asked by bidders, and the responses given, together with any responses prepared after the meeting will be uploaded on EPADS. Any modification to the bidding document that may become necessary as a result of the pre-bid meeting shall be made by the Procuring Agency exclusively through the use of an Addendum pursuant to ITB 6 .
	5.6	To assist in the examination, evaluation and comparison of Bids of the Bidders, the Procuring Agency may, ask any Bidder for a clarification of its bid including breakdown of prices, through EPADS. Any clarification submitted by a bidder that is not in response to a request by the Procuring Agency shall not be considered. No change in the prices or substance of the bid shall be sought, offered, or permitted. The alteration or modification in the bid which in any way affect the following parameters will be considered as a change in the substance of a bid: <ul style="list-style-type: none"> a) evaluation & qualification criteria; b) required scope of work or specifications; c) all securities requirements; d) tax requirements; e) terms and conditions of bidding documents; and f) change in the ranking of the bidders. From the time of bid(s) opening to the time of contract award, if any bidder wishes to contact the procuring agency on any matter related to the bid, it should do so in writing or through electronic form that provides record of the content of communication.
6. Amendm ent of Bidding documents	6.1	Before the deadline for submission of bids, the procuring agency for any reason, whether at its own initiative or in response to a clarification requested by a prospective bidder or pre-bid meeting may modify the bidding documents by issuing addendum.
	6.2	Any addendum issued including the notice of any extension of the deadline shall be part of the bidding document pursuant to ITB 6.1

		shall be uploaded on EPADS as well as Authority's website. The procuring agency shall promptly publish the addendum at the procuring agency's website indicated in the BDS : Provided that the bidder who had either already submitted his bid, shall have the right to withdraw his already submitted bid and submit the revised bid, prior to the original or extended bid submission deadline.
	6.3	To give prospective bidders reasonable time in which to take an addendum/corrigendum into account in preparing their bids, the Procuring Agency may, at its discretion, extend the deadline for the submission of bids: Provided that the Procuring Agency shall extend the deadline for submission of bids, if such an addendum is issued within last three (03) days of the bid submission deadline.

C. Preparation of Bids

7. Documents Constituting the Bids	7.1	The bids prepared by the bidders shall constitute the following components: - a) Forms of bid and Bid Prices completed in accordance with ITB 10 and 11 ; b) Documentary evidence established in accordance with ITB 8 that services to be provided by the bidder are eligible services, and conform to the bidding documents; c) Documentary evidence established in accordance with ITB 9 that the bidder is eligible and/or qualified for the subject bidding process; d) Documentary evidence established in accordance with ITB 9.3 that the bidder has been authorized to provide the services; e) Bid security or Bids Securing Declaration furnished in accordance with ITB 14 ; and f) Any other document required in the BDS .
8. Documents Establishing Eligibility of the Services and Conformity to bidding documents	8.1	To establish the conformity of the Non-Consulting Services to the Bidding document, the bidder shall furnish as part of its bid the documentary evidence that services provided conform to the requirements.
	8.2	Standards for the provision of the Non-Consulting Services are intended to be descriptive only and not restrictive.
9. Documents Establishing Eligibility and Qualification of the Bidder	9.1	Pursuant to ITB 8 , the bidder shall furnish, as part of its bid, all those documents establishing the bidder's eligibility to participate in the bidding process and/or its qualification to perform the contract if its bid is accepted.
	9.2	The documentary evidence of the bidder's eligibility to bids shall establish to the satisfaction of the procuring agency that the bidder,

		at the time of submission of its bid, is from an eligible country as defined in Section-IV titled as “Eligible Countries”.
	9.3	The documentary evidence of the bidder’s qualifications to perform the contract if its bid is accepted shall establish to the satisfaction of procuring agency that: a) the bidder has the financial, technical, managerial and HR capability necessary to perform the services under the Contract, meets the qualification criteria specified in BDS. b) that the bidder meets the qualification criteria listed in the Bids Data Sheet.
10. Form of Bid	10.1	The bidder shall fill the Form of Bid furnished in the bidding documents. The Bid Forms must be completed without any alterations to its format and no substitute shall be accepted.
11. Bids Prices	11.1	The Bids Prices quoted by the bidder in the Forms of Bid and in the price schedule shall conform to the requirements specified or exclusively mentioned hereafter in the bidding document.
	11.2	All items in the Schedule of Requirements must be listed and priced separately in the Price Schedules. If a Price Schedule shows items listed but not priced and neither explicitly mentioned, their prices shall be construed to be included in the prices of other items.
	11.3	The Bid price to be quoted in the Forms of Bid in accordance with ITB 10 shall be the total price of the bid, excluding any discounts offered.
	11.4	The bidder shall indicate on the appropriate Price Schedule, the unit prices (where applicable) and total bid price of the services, it proposes to provide under the contract.
	11.5	Prices quoted by the bidder shall be fixed during the currency of the contract and not subject to variation on any account. A bid submitted with an adjustable price will be treated as non-responsive and shall be rejected.
12. Bids Currencies	12.1	Prices shall be quoted in Pakistani Rupees unless otherwise specified in the BDS .
13. Bid Validity Period	13.1	Bid(s) shall remain valid for the period specified in the BDS after the bid submission deadline prescribed by the Procuring Agency. A Bid valid for a shorter period shall be rejected by the Procuring Agency as non-responsive. The period of bid validity will be determined from the complementary bid securing instrument i.e. the expiry period of bid security or bid securing declaration as the case may be.
14. Bid Security or Bid Securing Declaration	14.1	Unless otherwise specified in the BDS , the bidder shall furnish as part of its bid, in the amount and currency specified in the BDS or Bid Securing Declaration on the format provided in Section VI (Bid Forms) The scanned copy of the Bids Security shall be uploaded in the EPADS while submitting bid, whereas the original forms of Bid

		Security shall be submitted to the procuring agency before the bid submission deadline. The bidder who failed to submit the original bid security before the submission deadline shall be disqualified straightaway.
	14.2	The Bid Security or Bid Securing Declaration is required to protect the Procuring Agency against the risk of Bidder's conduct which would warrant the security's forfeiture, pursuant to ITB 14.5
	14.3	The Bid Security shall be payable promptly upon written demand by the Procuring Agency in case any of the conditions listed in 14.5 are invoked.
	14.4	Unsuccessful Bidders' Bid Security will be discharged or returned as promptly as possible after the award of contract, however in no case later than thirty (30) days after the expiration of the period of Bid Validity prescribed by the Procuring Agency pursuant to ITB 13 . The Procuring Agency shall make no claim to the amount of the Bid Security, and shall promptly return the Bid Security document, whichever of the following that occurs earliest: <ul style="list-style-type: none"> (a) the expiry of the Bid Security; (b) the entry into force of a procurement contract and the provision of a Performance Guarantee, for the performance of the contract if such a guarantee, is required by the bidding document; (c) the rejection by the Procuring Agency of all Bids; (d) the withdrawal of the Bid prior to the deadline for the submission of bids, unless the bidding document stipulate that no such withdrawal is permitted.
	14.5	The Bid Security may be forfeited or the Bid Securing Declaration executed: <ul style="list-style-type: none"> a) if a bidder: <ul style="list-style-type: none"> i) withdraws its bid during the period of bid validity as specified by the Procuring Agency, and referred by the bidder in the Forms of Bid, except as provided for in the ITBs; or ii) does not accept the correction of errors pursuant to ITB 23; or b) in the case of a successful bidder fails: <ul style="list-style-type: none"> i) to sign the contract in accordance with ITB 32; or ii) to furnish Performance Guarantee in accordance with ITB 33.
	14.6	The bid security shall be valid for a period specified in BDS . Bids with shorter bid security validity period shall be rejected straight away.
15. Alternative Bids by Bidders	15.1	Alternatives will not be considered, unless specifically allowed for in the BDS .
16. Withdrawal, Substitution,	16.1	Before Bids submission deadline, any bidder may withdraw, substitute, or modify his bid after it has been submitted.

and Modification of Bids		
17. Format and Signing of Bids	17.1	The bidder shall prepare and submit his bid with due diligence after carefully reading all the terms and conditions before submission through EPADS.
	17.2	Any interlineations, erasures, or overwriting shall be valid only if they are signed by the person(s) signing the forms of bid.

D. Submission of Bids

18. Submission of Bids through EPADS before Dead deadline	18.1	The Technical and Financial Bids as the case may be, shall be submitted in the due portion of the EPADS, before bid submission deadline. The bid submission option on EPADS shall be automatically disabled once the deadline is over. Hard Copy (if required) should be submitted in addition to bid submission on EPADS to the Procuring Agency's address by the deadline mentioned in the BDS .
	18.2	The Procuring Agency may, under exceptional circumstances and at its discretion, extend the deadline for the submission of bids by amending the Bidding Documents in accordance with ITB 8. In such a case, all rights and obligations of the Procuring Agency and the Bidders that were previously subject to the original deadline shall thereafter be subject to the revised deadline.

E. Opening and Evaluation of Bids

19. Opening of Bids	19.1	The Procuring Agency will open all bids through EPADS, in the presence of bidders' or their representatives who choose to attend, and other parties with a legitimate interest in the bid proceedings at the place, on the date and at the time, specified in the BDS . The Bidders' representatives present shall sign attendance sheet as proof of their attendance.
	19.2	The bids shall be opened one at a time, and the following read out and recorded: (a) the name of the bidder; (c) the presence of a bid security, if required; and (d) any other details as the procuring agency may consider appropriate.
	19.3	No bid will be rejected at the time of bid opening except for bids whose bid security has not been provided to the procuring agency before submission deadline.
	19.4	The procuring agency shall prepare minutes of the bid opening. The record of the bid opening shall include, as a minimum: the name of the bidder and the bid price, if applicable.
20. Confidentiality	20.1	Information relating to the examination, clarification, evaluation and comparison of bids and recommendation of contract award shall not be disclosed to bidders or any other person(s) not officially

		concerned with such process, until the time of the announcement of the respective evaluation report.
	20.2	Any effort by a bidder to influence the procuring agency processing of bids or award decision may result in the rejection of his bid.
21. Preliminary Examination of Bids	21.1	Prior to the detailed evaluation of bids, the procuring agency will determine whether each bid: <ul style="list-style-type: none"> a) meets the eligibility criteria defined in ITB 3; b) has been prepared as per the format and contents defined by the procuring agency in the bidding document; c) is accompanied by the required securities; and d) is substantially responsive to the requirements of the bidding document.
	21.2	The procuring agency will confirm that the documents and information specified under ITB 7,8 and 9 have been provided in the bids. If any of these documents or information is missing, or is not provided in accordance with the Instructions to Bidders, the bids shall be rejected.
	21.3	If a bid is not substantially responsive, it will be rejected by the procuring agency and may not subsequently be evaluated for complete technical responsiveness.
22. Examination of Terms and Conditions, Technical Evaluation	22.1	The procuring agency shall evaluate the technical aspects of the bids submitted in accordance with ITB 21 , to confirm that all requirements specified in Section V - Evaluation Criteria, Technical Specifications and Schedule of Requirements , prescribed in the bidding document have been met without material deviation or reservation.
	22.2	If after the examination of the terms and conditions and the technical evaluation, the procuring agency determines that the bid is not substantially responsive in accordance with ITB 21 , it shall reject the bids.
23. Correction of Errors	23.1	Bids determined to be substantially responsive will be checked for any arithmetic errors. Errors will be corrected as follows: - <ul style="list-style-type: none"> a) if there is a discrepancy between unit prices and the total price that is obtained by multiplying the unit price and quantity, the unit price shall prevail, and the total price shall be corrected, unless in the opinion of the procuring agency there is an obvious misplacement of the decimal point in the unit price, in which the total price as quoted shall govern and the unit price shall be corrected; b) if there is an error in a total corresponding to the addition or subtraction of sub-totals, the sub-totals shall prevail and the total shall be corrected; and

		<p>c) where there is a discrepancy between the amounts in figures and in words, the amount in words will govern.</p> <p>d) Where there is discrepancy between grand total of price schedule and amount mentioned on the Forms of bid, the amount referred in Price Schedule shall be treated as correct subject to elimination of other errors.</p>
	23.2	The amount stated in the bid will be adjusted by the procuring agency in accordance with the above procedure for the correction of errors and, with the concurrence of the bidder that shall be considered as binding upon the bidder. If the Bidder does not accept the corrected amount, his bid will then be rejected, and the Bid Security may be forfeited or the Bid Securing Declaration may be executed in accordance with ITB 14 .
24. Conversion to Single Currency	24.1	To facilitate evaluation and comparison, the procuring agency will convert all bid prices expressed in the amount in various currencies in which the bid prices are payable. For the purposes of comparison of bids quoted in different currencies, the price shall be converted into a single currency specified in the bidding document. The rate of exchange shall be the selling rate prevailing on the date of opening of financial bids specified in the bidding document, in accordance with weighted average customer exchange rates list issued by the State Bank of Pakistan on that day.
25. Evaluation of Bids	25.1	The procuring agency shall evaluate and compare only those bids determined to be substantially responsive, pursuant to ITB 21 .
	25.2	In evaluating the Technical Bids of each Bidder, the Procuring Agency shall apply the evaluation criteria and methodologies specified in the Bid Data Sheet (BDS) and in accordance with the Statement of Requirements and Technical Specifications. No other evaluation criteria or methodologies shall be permitted.
26. Determination of Most Advantageous Bids	26.1	Selection technique will be adopted for determining the most advantageous bid in accordance with the criteria referred in the BDS or prescribed in the separate section titled as Evaluation Criteria.
27. Abnormally Low Financial Bids	27.1	<p>Procuring agency may reject a bid if it has determined that the price, in combination with other constituent elements of the bid, is abnormally low in relation to the subject matter of the procurement, such that it raises material concerns on the part of the procuring agency, as to the ability of the bidder to perform the procurement contract satisfactorily for the offered price.</p> <p>A procuring agency shall not reject a bid as abnormally low under sub-clause (1) above unless the procuring agency -</p>

		<p>(a) requested in writing through EPADS from the bidder a written clarification of his bid, including a detailed price analysis of his bid price in relation to the subject matter of the procurement contract, scope, methodology, schedule, allocation of risks and responsibilities and any other requirements of the bidding document; and</p> <p>(b) having taken account, the information provided by the bidder in response to a request under paragraph (a) and the information included in the bid, the procuring agency determines that the bidder has failed to demonstrate its ability to perform the procurement contract satisfactorily for the offered price.</p> <p>The procuring agency shall promptly communicate to the bidder concerned its decision to reject the bid, including the reasons for the decision.</p>
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F. Award of Contract

28. Criteria of Award	28.1	The procuring agency will award the Contract to the bidder whose bid has been determined to be substantially responsive to the bidding document and who has been declared as Most Advantageous Bidder.
29. Procuring Agency's Right to reject All Bids	29.1	The procuring agency reserves the right to reject all the Bids and to annul the procurement process at any time prior to acceptance of the bid(s), without thereby incurring any liability to the affected bidder(s).
	29.2	Notice of the rejection of all bids shall be given promptly to all bidders that have submitted the bids. The procuring agency shall upon request communicate to any bidder the grounds for the rejection of his bid, but is not required to justify those grounds.
30. Procuring Agency's Right to Vary Quantities at the Time of Award	30.1	The procuring agency reserves the right, at the time of contract award, to increase or decrease the quantity of related services originally specified in the Schedule of Requirements, provided that such variation does not exceed the percentage indicated in the Bid Data Sheet (BDS) . This adjustment shall be made without any change in the unit price or other terms and conditions of the Bids and Bidding Documents.
31. Notification of Award	31.1	Prior to the award of contract, the procuring agency shall issue a Final Evaluation Report giving justification for acceptance or rejection of the bids.
	31.2	Bidder whose bid has been accepted, will be notified for the award by the Procuring Agency prior to expiration of the Bid Validity period through EPADS. The Letter of Acceptance will state the sum that the procuring agency will pay the successful bidder in consideration for the execution of the scope of works as prescribed

		by the Contract (hereinafter and in the Contract called the "Contract Price).
	31.3	The notification of award will constitute the formation of the Contract, subject to the condition that bidder furnish the Performance Guarantee in accordance with ITB 33 and signing of the contract in accordance with ITB 32 .
32. Signing of Contract	32.1	Promptly after notification of award, Procuring Agency shall send the successful bidder the draft agreement, incorporating all terms and conditions as agreed by the parties to the contract. The successful bidder and the procuring agency shall sign the contract.
33. Performance Guarantee	33.1	After the receipt of the Letter of Acceptance/ Notification of Award, the successful bidder, within the specified time, shall deliver to the Procuring Agency a Performance Guarantee in the amount and in the form stipulated in the BDS and SCC , denominated in the type and proportions of currencies in the Letter of Acceptance/ Notification of Award and in accordance with the Conditions of Contract.
	33.2	Failure of the successful bidder to comply with the requirement of ITB 33.1 shall constitute sufficient grounds for the annulment of the award and forfeiture of the bid security, in which event the procuring agency may make the award to the next ranked bidder or call for new bids.
34. Advance Payment	34.1	The Procuring Agency will provide an Advance Payment as stipulated in the Conditions of Contract, subject to a maximum amount, as stated in the BDS . The Advance Payment request shall be accompanied by an Advance Payment Guarantee in the form provided in Contract Forms.
35. Arbitration	35.1	The Arbitrator shall be appointed as per the provisions specified in the SCC .
36. Corrupt & Fraudulent Practices	36.1	Procuring Agencies (including beneficiaries of Government funded projects and procurement) as well as Bidders/Contractors under Government financed contracts, observe the highest standard of ethics during the procurement and execution of such contracts, and will avoid to engage in any corrupt and fraudulent practices.

G. Grievance Redressal & Complaint Review Mechanism

37. Constitution of Grievance Redressal	37.1	Procuring agency shall constitute a Grievance Redressal Committee (GRC) comprising of an odd number of persons with proper power and authorization to address the complaint. The GRC shall not have any of the members of Procurement Evaluation Committee. The committee must have one subject specialist depending the nature of the procurement.
38. GRC Procedure	38.1	Any aggrieved party or bidder as the case may be, may file grievance in accordance with Rule 48 of the Public Procurement

		Rules, 2004 and Redressal of Grievance Regulations, 2022 as per procedure defined in the BDS .
H. Blacklisting/ Debarment		
39. Procedure for Blacklisting/Debarment	39.1	The procuring agency may initiate blacklisting proceedings against contractor/supplier in accordance with Rule-19 of the Public Procurement Rules, 2004, Mechanism for Blacklisting, Debarment Regulations, 2024 and “procedure for filling and disposal of review petition under rule-19 (3), 2021.
I. Balance Work in case of Contract Termination		
40. Balance Work in case of Termination of Contract	40.1	<p>Balance Work in case of termination of Contract</p> <p>In case of termination of contract with the 1st Most Advantageous Bidder due to any reason, the Procuring Agency reserves the right to offer the balance work of the terminated contract to 2nd Most Advantageous Bidder at their quoted rates or the rates agreed upon.</p> <p>In order to ensure timely completion of the remaining works, the Procuring Agency reserves the right to offer the balance work to the 2nd Most Advantageous Bidder.</p> <p>The allocation of balance work shall not require the execution of new procurement process instead, current procurement process upon conclusion shall remain valid for signing contract with the 2nd Most Advantageous Bidder in case the 1st Most Advantageous Bidder fails to performs its duties or becomes insolvent due to which the contract is terminated with the 1st Most Advantageous Bidder.</p> <p>All terms and conditions of the existing contracts shall remain applicable to the balance work, except to the extent duly amended through contract amendments made therein after the signing of contract.</p>
	40.2	<p>Indemnity for Procuring Agency</p> <p>The Contractor whose contract has been terminated due to any reason, by acceptance of the LOI / Contract, agrees that in the event of termination, it shall not object to such transfer of balance work, and further undertakes not to initiate or support any legal, administrative, or arbitral proceedings or litigations against the Procuring Agency in relation to such transfer of balance work, or related matters. The Contractor whose contract has been terminated shall indemnify and hold harmless the Procuring Agency against any claims, costs, or proceedings initiated by its employees or third parties in this regard. The contractor further accepts the conditions of contract award related to Advertised Procurement.</p>
	40.3	<p>Probation Period</p> <p>The initial probation period to assess such performances of the contractor as provided in this bidding document and subsequent contract signed between the parties, shall be 3 months from the</p>

	<p>date of signing of contract. Upon completion of 3 months from the signing of contract, the Procuring Agency shall evaluate the performance of the contractor as per contract and decide whether to continue the contract or terminate the contract subject to the achievement of deliverables and satisfactory performance of contractor. The Procuring Agency however, in exceptional circumstances, may evaluate contractor's performance before completion of the 3-month probation period and if the contractor has failed to perform any such part of the contract which is vital for the execution of required services, the Procuring Agency may proceed for termination of contract before completion of probation period as per provisions of this contract.</p>
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SECTION III: BIDS DATA SHEET (BDS)

Bids Data Sheet (BDS)

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

BDS Clause Number	ITB Number	Amendments of, and Supplements to, Clauses in the Instruction to Bidders
A. Introduction		
1.	1.1	<p>Name of Procuring Agency: Federal Board of Revenue (FBR)</p> <p>The subject of procurement is: Certification based Upskilling Programs for Grade 17-18 Officers of FBR.</p> <p>Period for Provision of Services: Three (3) Years during which the approximately 1,100 officers will complete 2 certifications each. Service Provider must propose detailed timelines for each cohort including curriculum design, delivery calendar, evaluation checkpoints, and final assessment.</p> <p>Expected commencement date for Provision of Non-Consultancy Services: 01st January 2026.</p>
2.	2.1	<p>Source of Funds: Government of Pakistan.</p> <p>Financial year for the operations of the Procuring Agency: FY 2025-26, 2026-27, 2027-28 & 2028-29.</p> <p>Identification Number: [2(6)/IR/TDU/2025]</p>
3.	3.1 (6)	<p>Nomination of Lead member and the maximum no. of participants in a joint venture, consortium or association can be up to 3.</p>
B. Bidding documents		
4.	5.1	<p>The Bidders may seek clarifications through EPADS.</p>
5.	5.4	<p>A Pre-bid meeting will be held on 16th December, 2025 at 11:00AM in room 358, 3rd floor, FBR (HQ), G 5/2, Constitution Avenue, Islamabad. The bidders who wish to join the pre-bid meeting virtually can join by using the link [https://vlc.fbr.gov.pk Meeting ID: 518518 Password/PIN: 0258 Date: 16-12-2025 Time: 11 AM].</p>
6.	6.2	<p>Any addendum, in case issued, shall be published on Federal Board of Revenue website www.fbr.gov.pk/tenders and on EPADS.</p>
7.	7.1	<p>Following documents shall be submitted along with bidding documents:</p>

		a) Any additional document pursuant to clause 7.1(f) of ITB are not required.
8.	9.3	<p>The qualification criteria to establish the financial, technical, managerial and HR capability of the bidder.</p> <p>The Evaluation Criteria consist of Three Parts:</p> <ol style="list-style-type: none"> 1. TECHNICAL BIDS EVALUATION CRITERIA 2. FINANCIAL BIDS EVALUATION CRITERIA 3. DECLARATION OF MOST ADVANTAGEOUS BIDDER (MAB) <p>The details of mandatory requirements, marking criteria, procedure for evaluation of financial bids and declaration of MAB following the Quality and Cost Based Selection (QCBS) Technique and Single Stage Two Envelope Bidding Procedure is further defined in Section-V: EVALUATION CRITERIA.</p>

C. Preparation of Bids

9.	11.5	The price shall be fixed.
10.	12.1	Currency of the Bids shall be Pak Rupees (PKR)
11.	13.1	The Bid Validity period shall be 150 days from the date of submission of bids.
12.	14.1	Bid security is not applicable.
13.	14.2	The bid securing declaration shall be submitted by the bidder as per prescribed format.
14.	15.1	Alternative Bids to the requirements of the bidding documents will not be permitted.

D. Submission of Bids

15.	18.1	<p>Bid shall be submitted online on EPADS whereas hard copy should be submitted to the following;</p> <p>1 Original Hard Copy of Bid along with Soft copy uploaded on EPADS is required.</p> <p>The bidders must submit before the bid submission deadline, the Bid Security/ Bid Securing Declaration, Indemnity Bond (Bid Stage) and Affidavit/ Undertaking as per prescribed formats at the address mentioned in the Invitation to Bids.</p> <p>Bids that are not submitted on EPADS shall be disqualified.</p> <p>The deadline for Bids submission is</p> <ol style="list-style-type: none"> a) Day: Tuesday b) Date: 30th December 2025 c) Time: 11:00AM
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E. Opening and Evaluation of Bids

16.	19.1	<p>The Bids opening shall take place at: Conference Room, Federal Board of Revenue (HQ), Islamabad.</p> <p>Day: Tuesday</p>
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		Date: 30 th December 2025 Time: 11:30AM
17.	25 & 26.1	Bids shall be evaluated in accordance with the method and procedure prescribed under Section-V of bidding document.
18.	30.1	Procuring agency may increase or decrease the quantity by up to 15% of the original specified quantity.
F. Award of Contract		
19.	33.1	The Performance guarantee shall be 3% (percent) of Total Contract Cost during the length of contract. The Performance Guarantee shall be acceptable in the form of Bank Guarantee / CDR only. The financial instrument issued must be valid for the period of contract.
20.	34.1	Advance Payment is Not Applicable in the current procurement process.
21.	35.1	Arbitrator is defined in the SCC.
G. Review of Procurement Decisions		
22.	38.1	Grievance shall be submitted on the dedicated module of EPADS.
23.	40	In case of amendment of any contract due to enforcement of ITB clause 40 read with GCC Clause 33, the balance work being executed by any of the contractor shall be considered already advertised and the amended quantity in such case shall not be considered under Clause 30.1 of the ITB.

SECTION IV. ELIGIBLE COUNTRIES

All the Bidders are allowed to participate in the subject procurement without regard to nationality, except Bidders of some nationality, prohibited in accordance with policy of the Federal Government of Pakistan.

**SECTION V: EVALUATION CRITERIA, TECHNICAL
SPECIFICATIONS / SCOPE OF WORK & SCHEDULE OF
REQUIREMENTS**

Evaluation Criteria

The following Evaluation Criteria including Technical Bids and Financial Bids Evaluation Criteria following the Quality and Cost Based Selection Technique is adopted for evaluation of bids.

- 1) **Technical Evaluation.** Bidders must: (i) meet **all Mandatory Eligibility** requirements; and (ii) achieve the **minimum responsiveness score** stated in the Technical Criteria. Any shortfall renders the bid **Non-Responsive** and it will not proceed to financial evaluation.
- 2) **Financial Evaluation.** For the Financial Bids Evaluation, the bid with **the lowest quoted cost** shall receive full marks of the financial bid weightage while all other bids shall be awarded marks in proportion to the lowest bid using a pre-defined formula.
- 3) **Most Advantageous Bidder (MAB).** The MAB is the bidder with the **highest aggregate score** (Technical + Financial). **FBR will select the most advantageous bidder and the 2nd most advantageous bidder** may be awarded the contract in case the contract is terminated with the Most Advantageous Bidder, subject to the following: the second MAB's **financial bid must not exceed 115%** of the first MAB's financial bid. If it does, the second MAB **may be invited to match** the first MAB's financial bid.

Illustration.

- MAB-1: Aggregate score = 10; Financial bid = Rs. 100 (lowest).
- MAB-2: Aggregate score = 9; Financial bid = Rs. 120.
Since Rs. 120 > 115% of Rs. 100, MAB-2 may be invited to **match Rs. 100**.

4) **Award and Performance Safeguard.** The contract will be awarded to the Most Advantageous Bidder and allocation of balance work to the 2nd MAB shall be at FBR's sole discretion only in case of termination of contract with the MAB due to unsatisfactory performance or other reasons specified in the conditions of contract. If the MAB fails to perform the contract, FBR may, at any stage, reallocate or award the balance of work in full to the 2nd MAB at the matched/awarded financial terms.

TECHNICAL BIDS EVALUATION CRITERIA

1. Mandatory Requirements for Eligibility / Responsiveness

Following mandatory requirements must be fulfilled by the bidder. Failure to comply with the following requirements and provision of relevant documents at the time of submission of the bids shall constitute enough grounds for disqualification and rejection of the bids. The bids not Complying to the mandatory requirements shall not be evaluated further.

1. MANDATORY REQUIREMENTS / CRITERIA		
Sr. No.	Evaluation Criteria	Compliance
i.	A copy of the Certificate of Registration and Accreditation from the Higher Education Commission of Pakistan	Complied/ Not-Complied
ii.	The firm must be registered/incorporated with FBR and having a valid NTN for at least five (05) years.	Complied/ Not-Complied
iii.	Valid Tax Compliance Certificate for NTN and STRN* with active status on ATL both for NTN & STRN. *STRN of FBR and respective provincial revenue authority.	Complied/ Not-Complied
iv.	Submission of Bid Securing Declaration as per prescribed format.	Complied/ Not-Complied
v.	Compliance with the Schedule of Requirements stated in the bidding documents.	Complied/ Not-Complied
vi.	Compliance of Bid Validity as per requirement of bidding document.	Complied/ Not-Complied
vii.	Acceptance of all terms and conditions of this bidding document by the bidder or its representative authorized for signing of bid.	Complied/ Not-Complied
viii.	Submission of Company Profile.	Complied/ Not-Complied
ix.	Undertaking on stamp paper of Rs. 100/- as per attached format that the bidder is not blacklisted currently by any Government (Federal or Provincial), a local body, Public sector organization, any national or international/ foreign organization. Also stating that no litigations have been initiated against the bidder from any Public Sector entity, otherwise provide complete details of such litigations, including but not limited to, the nature/description of litigation, the amount under dispute etc. Also accepting all terms and conditions of this bidding document.	Complied/ Not-Complied
x.	Submission of Indemnity Bond (Bid Stage) as per attached format.	Complied/ Not-Complied
xi.	COMPLIANCE OF MANDATORY REQUIREMENTS	Complied (Eligible for further evaluation)/ Not-Complied

1. MANDATORY REQUIREMENTS / CRITERIA

Sr. No.	Evaluation Criteria	Compliance
		(Not Eligible for further evaluation)

2. MARKING EVALUATION CRITERIA

(The Bidders scoring at least 70% marks in this section will be considered Technically Responsive and will proceed for Opening and Evaluation of Financial Bids)

Sr. No.	Evaluation Criteria	Total Marks															
i.	<p>Proposed Certification Design and Structure</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Criterion</th> <th style="width: 55%;">Details</th> <th style="width: 30%;">Marks Allocation</th> </tr> </thead> <tbody> <tr> <td>Curriculum Alignment with Core Domains</td> <td> <p>The proposal must demonstrate comprehensive coverage of certification-level content as described in the TOR (e.g., tax/customs law, digital systems, analytics, public finance, compliance, governance).</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 8 marks: All core areas covered with logical structure across streams and levels for both IRS and PCS • 6 marks: Most areas well defined; some light in coverage • 4 marks: Basic alignment present • 0 marks: Generic or off-topic content </td> <td style="text-align: center; vertical-align: middle;">8 Marks</td> </tr> <tr> <td>Certification Design: Levels and Streams</td> <td> <p>Clear distinction between Intermediate and Advanced packages across streams and clear plan for deployment of system where officers may select the certification they require.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 5 marks: 2-tiered structure well-integrated across all proposed streams with a clear plan for certificate selection • 3 marks: Partial structure or uneven stream detail • 0 marks: Lacks clarity or one-size-fits-all </td> <td style="text-align: center; vertical-align: middle;">5 Marks</td> </tr> <tr> <td>Pedagogical Approach & Learning Methods</td> <td> <p>Use of modern instructional tools and techniques, such as simulations, digital labs, blended formats, and practical exercises.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 5 marks: Innovative, interactive teaching with full delivery roadmap • 3 marks: Mostly traditional lectures • 0 marks: Lacks detail or interactivity </td> <td style="text-align: center; vertical-align: middle;">5 Marks</td> </tr> <tr> <td>Flexibility for Service-Specific Relevance</td> <td> <p>Streamlined relevance for IRS and PCS groups through targeted modules/separate defined streams.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 3 marks: Clear stream relevance per service group </td> <td style="text-align: center; vertical-align: middle;">3 Marks</td> </tr> </tbody> </table>	Criterion	Details	Marks Allocation	Curriculum Alignment with Core Domains	<p>The proposal must demonstrate comprehensive coverage of certification-level content as described in the TOR (e.g., tax/customs law, digital systems, analytics, public finance, compliance, governance).</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 8 marks: All core areas covered with logical structure across streams and levels for both IRS and PCS • 6 marks: Most areas well defined; some light in coverage • 4 marks: Basic alignment present • 0 marks: Generic or off-topic content 	8 Marks	Certification Design: Levels and Streams	<p>Clear distinction between Intermediate and Advanced packages across streams and clear plan for deployment of system where officers may select the certification they require.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 5 marks: 2-tiered structure well-integrated across all proposed streams with a clear plan for certificate selection • 3 marks: Partial structure or uneven stream detail • 0 marks: Lacks clarity or one-size-fits-all 	5 Marks	Pedagogical Approach & Learning Methods	<p>Use of modern instructional tools and techniques, such as simulations, digital labs, blended formats, and practical exercises.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 5 marks: Innovative, interactive teaching with full delivery roadmap • 3 marks: Mostly traditional lectures • 0 marks: Lacks detail or interactivity 	5 Marks	Flexibility for Service-Specific Relevance	<p>Streamlined relevance for IRS and PCS groups through targeted modules/separate defined streams.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 3 marks: Clear stream relevance per service group 	3 Marks	25
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2. MARKING EVALUATION CRITERIA

(The Bidders scoring at least 70% marks in this section will be considered Technically Responsive and will proceed for Opening and Evaluation of Financial Bids)

Sr. No.	Evaluation Criteria	Total Marks
	<ul style="list-style-type: none"> • 2 marks: Some differentiation • 0 marks: Generic offerings 	
	<p>Assessment and Retake Strategy</p> <p>Comprehensive plan including exams, assignments, pass/fail policies, and options for retake.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 2 marks: Full examination structure with retake plan • 1 marks: Basic outline only • 0 marks: No structure 	2 Marks
	<p>Skills Add-On Integration</p> <p>A catalog of skills add-ons is provided (e.g., <i>Public Procurement Basics, Leadership & Difficult Conversations, Generative AI for Civil Service, Negotiation with Large Taxpayers, Effective Writing for Audit Findings</i>), with short descriptions and intended outcomes.</p> <p>Scoring guide:</p> <ul style="list-style-type: none"> • 1 marks: The catalog is thorough and has relevant skills with a well thought-out outcomes • 0 marks: Any of the above is unclear or absent 	1 Marks
	<p>Integration of FBR Feedback</p> <p>Mechanism for periodic revision aligned with FBR input.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 1 marks: Written commitment and plan included • 0 marks: No commitment 	1 Marks
<p>Documents Required:</p> <ol style="list-style-type: none"> 1. Stream-wise curriculum overview 2. Teaching & delivery methodology 3. Certification structure (2 levels per stream) 4. IRS/PCS stream-specific integration plan 5. Skills add-on catalog 6. Assessment plan (grading + retake policy) 7. Sample certifications calendar 8. Proposed system for certifications selection by officers 9. Sample case studies, assignments, and lesson plans <p>Note: The service provider will make it possible for the above proposed certifications to be re-aligned as per FBR requirements post signing of the contact. The certificates and the customized course outlines shall be finalized with FBR's approval within 2 months after signing of contact.</p>		

2. MARKING EVALUATION CRITERIA

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Sr. No.	Evaluation Criteria	Total Marks												
ii.	<p>Academic Reputation</p> <ul style="list-style-type: none"> Ranking of the Business school offering the masters course from recognized agencies such as QS Accreditation by relevant international bodies (e.g., international accreditation agencies e.g. AACSB) <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 30%;">Criterion</th> <th style="width: 40%;">Details</th> <th style="width: 30%;">Marks Allocation</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Ranking of the university offering the program</td> <td>If the university is ranked in Top 800 in QS global or equivalent rankings, it shall get 4 marks, and if ranked in Top 400, it shall get 6 marks.</td> <td style="text-align: center;">6 Marks</td> </tr> <tr> <td style="text-align: center;">International accreditation</td> <td>Accreditation with reputable international platforms such as AACSB, EQUIS, AMBA will get 6 marks</td> <td style="text-align: center;">6 Marks</td> </tr> <tr> <td style="text-align: center;">Registration with Pakistan Qualification Registry (PQR) of HEC</td> <td>Universities/Schools registered with PQR will get 3 marks</td> <td style="text-align: center;">3 Marks</td> </tr> </tbody> </table> <p>Documents Required:</p> <ul style="list-style-type: none"> Relevant accreditation certifications Latest International Ranking Documentation (QS, or equivalent) for University <p>Any other document deemed necessary</p>	Criterion	Details	Marks Allocation	Ranking of the university offering the program	If the university is ranked in Top 800 in QS global or equivalent rankings , it shall get 4 marks , and if ranked in Top 400 , it shall get 6 marks .	6 Marks	International accreditation	Accreditation with reputable international platforms such as AACSB, EQUIS, AMBA will get 6 marks	6 Marks	Registration with Pakistan Qualification Registry (PQR) of HEC	Universities/Schools registered with PQR will get 3 marks	3 Marks	15
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	<p>Documents Required:</p> <ol style="list-style-type: none"> 1. Program management organogram 2. Sample academic tracking reports 3. Retake/remedial policy 							
	Marks Obtained (Out of Total 90 marks)	XX/90						

Note:

1. The Bidders scoring at least 70% marks in this section will be considered Technically Responsive.
2. Only bids scoring at least 70% of the total 90 marks in the technical evaluation shall be considered technically viable and qualify for financial evaluation.

FINANCIAL BIDS EVALUATION CRITERIA

For the financial evaluation, the bid with the lowest evaluated cost shall receive the maximum 10 marks, while all other bids shall be awarded marks in proportion to the lowest bid using a pre-defined formula.

Formula for Financial Evaluation

$$\text{Score} = (\text{Lowest Bid}) / (\text{Bid under Evaluation}) * 100$$

where:

- The lowest bid receives the full 10 marks.
- Higher bids receive marks proportionally based on their cost.

Example Scenario:

Bidder	Quoted Cost (PKR)	Financial Score Calculation	Financial Score (Out of 10)
Bidder A	100 million (Lowest)	$(100/100) * 10$	10
Bidder B	120 m	$(100/120) * 10$	8.33
Bidder C	140 m	$(100/140) * 10$	7.14
Bidder D	160 m	$(100/160) * 10$	6.25
Bidder E	180 m	$(100/180) * 10$	5.56

DECLARATION OF MOST ADVANTAGEOUS BIDDER (MAB)

The **Most Advantageous Bidder (MAB) / Successful Bidder** will be declared as below:

The bid achieving the highest aggregate score out of the total 100 marks (90 technical + 10 financial) shall be considered the **Most Advantageous Bid (MAB)**.

FBR may choose the 2nd MAB in case of termination of contract with the MAB due to unsatisfactory performance or other reasons specified in the conditions of contract, provided that the financial bid of the second most advantageous bidder should not be more than 115% of the financial bid of the most advantageous bidder. If the financial bid of the second most advantageous bidder exceeds 115% of the most advantageous bidder, then the second most advantageous bidder may be invited to match the financial bid of the most advantageous bidder.

Illustration:

Most Advantageous Bidder: Has received 10 score with the costing quoted at Rs. 100 in financial bid (assuming it is lowest quoted cost).

Second Most Advantageous Bidder: Has received 9 score with the costing quoted at Rs. 120 in financial bid.

As Rs. 120 is more than 115% of Rs. 100, the Second Most Advantageous Bidder may be invited to match Rs. 100.

Complete scope of work will be awarded to the MAB. In case of termination of contract with the MAB due to unsatisfactory performance or other reasons specified in the conditions of contract, provided that the financial bid of the second most advantageous bidder should not be more than 115% of the financial bid of the most advantageous bidder, the remaining or complete scope of work can be awarded to the 2nd MAB at the matched/awarded financial terms.

Schedule of Requirements

[The bidders may suggest a delivery schedule at the time of Pre-Bid Meeting after which this will be locked for bidding and contract purposes]

The delivery schedule expressed as weeks/months stipulates a delivery date which is the date at which service is required.

Title of Services/ Deliverable	Delivery Schedule in Weeks
Deliverable 01 – One-time Submission of detailed certification curriculum design for all streams and both levels (Intermediate and Advanced), including learning outcomes, instructional methodology, final assessment policy, and delivery roadmap.	Within 5 weeks of contract signing
Deliverable 02 – One-time Finalization of curriculum and training calendar post-consultation with FBR, along with finalized faculty list, implementation team, and campus readiness.	Within 5 weeks of contract signing
Deliverable 03 – One-time Officer Selection and Scheduling System –a system where officers can select from the certification calendar with packages available and in-person examination dates. This system (manual or digital) must also allow officers to select dates for re-examination if necessary.	Within 4 weeks of contract signing
Deliverable 04 – One-time Launch of first cohort of certifications	By Week 7
Deliverable 05 – Continuous (per batch) Conduct of weekly classes, mid-module evaluations, end-of-module assessments, and rigorous exam administration for each certification stream.	Week 8 onward; continuous throughout each year
Deliverable 06 – Per Cohort Submission of consolidated progress report for each cohort including attendance, learning performance, exam results, and logistical outcomes.	Within 2 weeks of batch completion
Deliverable 07 – Annual Submission of Annual Performance and Planning Report covering total participation, stream selection trends, assessment results, satisfaction metrics, and strategic recommendations for subsequent year’s certification offerings.	End of each Year
Deliverable 08 – Continuous Logistical and accommodation support for all attending officers, including coordination with FBR for travel, residence, and session scheduling.	Ongoing through 3-year contract

Scope of Work

Federal Board of Revenue (FBR) recognizes the rapidly evolving landscape of tax administration and the increasing complexity of economic transactions, compliance mechanisms, and digital ecosystems. In this context, capacity building of FBR's human resource remains a strategic priority. While significant strides have been made in automating core tax processes and integrating technology across service delivery channels, there remains a critical need to continuously upskill the officer cadre to effectively respond to emerging challenges.

In particular, FBR officers of the Inland Revenue Service (IRS) and Pakistan Customs Service (PCS) at Grade 17 and 18 are responsible for implementing complex tax policies, conducting assessments, managing audits, enforcing compliance, and engaging with stakeholders across sectors. These responsibilities now demand a strong command of data analytics, digital systems, and sectoral expertise to ensure taxpayer facilitation, revenue assurance, and policy alignment.

To address this need, FBR intends to launch a structured, certification-based upskilling initiative that provides targeted, modular training through certified programs tailored to the realities of modern tax administration. These certifications will not only improve individual competence but also enhance the collective effectiveness of the organization by creating a technically agile and responsive workforce.

There are a total of 1,087 individual officers of FBR targeted under this certification regime. However, each officer is expected to undertake two certifications — either completing both packages (Intermediate and Advanced) of a single stream (subject), or completing one package each from two different streams (subjects). As a result, the total number of participant instances over the span of three years is projected to be approximately 2,200.

These modular certifications will enable officers to specialize in functional areas critical for effective tax administration, including but not limited to digital tools, analytics, supply chain systems, fiscal law, and public policy. The selected contractor will be responsible for designing and delivering these modules and conducting rigorous final assessments.

A. Purpose & Definitions

- **Learning Streams (Subjects):** Specialized subject areas (e.g., *Data Science & Analytics for Tax Administrators, Taxation Policy & Compliance Enforcement, Customs Valuation & HS, Supply Chain & Trade Facilitation*).
 - **Levels (Certificates):** Each Learning Stream is offered at **two Levels—Intermediate and Advanced**—and **each Level is a standalone Certificate** (e.g., *Data Science—Intermediate Certificate, Data Science—Advanced Certificate*).
 - **Officer Completion Rule:** Each of the **~1,100** officers (IRS/PCS, BS-17/18) **must complete two (2) Certificates within 36 months**, either:
 1. **Both Levels of one Learning Stream** (Intermediate + Advanced); or
 2. **One Level each from two different Learning Streams.**
Total participant-instances ≈ 2,200 over three years.
-

B. Mandatory Program Structure (Per Certificate / Level)

The Service Provider **must** design and deliver **each Certificate** to meet **all** of the following minimums:

1. **Study Duration:** = 14 in-person teaching days (weekdays only) per Certificate.
2. **Daily Contact Hours:** ≥ 6 teaching hours per day (excludes breaks).
3. **Final Examination: Proctored, in-person final exam** on the next working day after the 14 teaching days at an FBR-approved center with strict invigilation and identity verification.
4. **Examination Retake Policy.** Each officer may attempt the final examination for any Certificate up to **two (02) times**. Retakes are **exam-only** (no re-attendance of training days required) and shall be scheduled in the next available published exam window on the same terms of invigilation. The Service Provider may **invoice retakes separately** in accordance with the **FBR-approved retake fee schedule**. It shall be noted that FBR shall be liable to pay for the first retake only, and the officer concerned shall be responsible for the second retake themselves. All exams (including retakes) shall be graded on an **absolute scoring** basis; candidates scoring **below the pass threshold** (to be agreed **in writing** with FBR prior to delivery) shall be **deemed to have failed** that attempt.
5. **Post-Contract Retake Continuity.** If, upon expiry of the three (3) year contract term, any officer retains unused retake attempts under the Examination Retake Policy, the contractor shall continue to provide **exam-only retake sittings** for such officers on published retake windows, under the same invigilation and absolute-scoring conditions. These post-contract retakes may be **invoiced separately** in accordance with the **FBR-approved retake fee schedule**, as coordinated with FBR.
6. **Skills Add-On (within the 14 in-person teaching days): = 4 teaching hours of a skills-based module** (e.g., *Public Procurement Basics, Leadership & Communication, Generative AI for Civil Service, Stakeholder Negotiation*).
 - The skills add-on is **not examined**, but **must be named on the Certificate/transcript**.
 - Officers completing two Certificates must complete **two different** skills add-ons (one per Certificate).
 - The skills add-on may be mapped one-on-one with each certificate as agreed upon by both FBR and service provider.

C. Streams, Levels & Content (Approval Required)

The Service Provider shall propose, for **FBR approval**:

1. **List of Learning Streams** (≥ 6 unique streams) covering IRS-specific, PCS-specific, and common streams. Whatever combination is suggested, each officer (whether from IRS or PCS), should have option to choose from at least 3 streams each.
 2. **Two Levels per Stream** (Intermediate & Advanced), each defined as a **distinct Certificate**.
 3. **Syllabi per Level** with:
 - Module titles and brief descriptions.
 - Learning outcomes aligned to FBR's TOR domains (e.g., tax/customs law, digital systems, analytics, public finance, compliance, governance).
 - **Hours per module** and delivery mode (in-person vs. synchronous online).
 - **Assessment blueprint** (assignments, weightings, exam coverage).
 4. **Exam Methodology** (per Level):
-

- Exam format (MCQs/short answers/case analysis/practical lab), duration, open/closed book, permitted materials.
 - Identity verification and proctoring plan; marking & recheck policy; passing thresholds; retake policy.
5. **Skills Add-On Catalog** with short descriptions (e.g., *Procurement 101 for Public Sector, Generative AI Use & Risks, Negotiation with Large Taxpayers, Effective Writing etc.*)
 6. **Contextualization:** Explicit **Pakistan/FBR context** (statutes, SROs, case law, processes, datasets, cross-border examples where relevant).

No delivery may commence until FBR issues written approval of Streams, Levels, syllabi, assessment/exam methodology, and the skills add-on catalog.

D. Scheduling, Calendar & Enrollment (Pre-Selection by Officers)

1. **Annual Master Calendar (AMC):**
 - The Service Provider must submit, for **FBR approval**, a **12-month rolling calendar** showing:
 - **Certificate runs (by Stream & Level)** with **start/end dates, in-person day blocks**, and **exam dates/windows**.
 - **Cohort sizes/caps**, venue(s), and faculty leads.
 - The AMC must be updated **quarterly** (rolling four quarters visible) and stay aligned to **FBR's operational requirements** (peak workload periods, budget cycles, etc.).
2. **Officer Pre-Selection & Enrollment:**
 - Provide either an **Enrollment Portal** or propose a **Manual System** displaying the **AMC** with seat availability.
 - Officers may **pre-select** their **two Certificates** (by Stream & Level) and preferred cohorts **in advance**.
 - **Waitlist & Reallocation:** Offer smart waitlist logic; notify officers & FBR coordinators of seat changes.
3. **Rescheduling Rules:**
 - Officer-initiated changes allowed up to **T-10 business days** before start, subject to seat availability and FBR policy.
 - Exam rescheduling permitted only under FBR-defined exceptional circumstances.

E. Delivery & Engagement Standards

- **Teaching Days:** Prioritize hands-on labs, moot hearings, site/office simulations, supervised exercises, and case method teaching.
- **Learning Records:** Daily attendance (mode-tagged), engagement metrics, assignment submissions, and faculty feedback must be tracked and made available to FBR.
- **Accommodation & Hospitality.** Quoted prices under this contract **shall exclude accommodation costs**. Where feasible, the Service Provider **may facilitate optional accommodation** for off-station officers on a **direct, officer-paid basis**, and any such costs **shall not be reflected** in contract pricing or invoices. For all in-person teaching days, the Service Provider **shall include** standard hospitality consisting of **one tea/refreshment break and one lunch** per participant and this must be reflected in the quoted price.

F. Assessments, Exams & Certification

1. **Final Exam (In-Person):**
 - Conducted at **FBR-approved centers** with secure invigilation, seating plans, and post-exam custody of scripts.
 - **Passing thresholds** and **retake policy** to be pre-approved by FBR.
2. **Results & Appeals:**
 - Results within **10 working days** of the exam; recheck requests on FBR HQ directions shall have a window of **5 working days**.
3. **Certificate & Transcript:**
 - **Co-branded** (FBR + institution), stating **Stream, Level, dates, final grade, and named Skills Add-On** completed.
 - The transcript **must record** the specific **skills add-on** title (e.g., “Skills Add-On: Generative AI for Civil Service (4h)”).
 - Data provided to FBR in digital format for HRIS records.

G. Service Provider Responsibilities

- **Design & Customize:** Build curricula **to FBR needs** with module-hour splits, Pakistan context, and IRS/PCS distinctions where relevant.
- **Faculty:** Assign qualified faculty with demonstrated domain and instructional experience; submit bios for FBR review.
- **Scheduling & Portal:** Provide AMC, run the Online Enrollment Portal/Proposed manual system, manage cohorts, and furnish helpdesk support.
- **Venues & Logistics:** Arrange and quality-assure in-person teaching venues during teaching days.
- **Monitoring & Reporting:**
 - **Quarterly learning analytics** to FBR (enrollment, completion, pass rates, engagement metrics, feedback summaries).
 - **Annual program review** with improvement plan (syllabus adjustments, case updates, scheduling refinements).
- **Compliance:** Enforce **two different skills add-ons** rule across each officer’s two Certificates; maintain audit-ready records.

H. Capacity & Throughput

- Train up to **750 participant-instances per year** (multiple cohorts each year, with the minimum cohort size to be agreed upon by FBR and service provider).
- Maintain flexible scheduling to support officer choice while meeting targets.

I. Flexibility and Policy Direction:

- FBR reserves the right to define participation policy and approval thresholds based on financial and strategic considerations
- Service provider proposals will be treated as technical recommendations, subject to vetting, adaptation, and formal approval by FBR.

J. Governance, Approvals & Changes

- All **Streams, Levels, syllabi, assessment schemes, skills add-ons, AMC, and exam centers** require **FBR approval** before delivery.
-

- Any material change (content, exam, schedule, venues, portal rules) must receive **prior written FBR approval**.

K. Compliance Checklist (Bidder Must Include)

1. Streams list (≥ 6) with IRS/PCS/common designation.
2. Two Levels (Intermediate & Advanced) per Stream; **each Level = Certificate**.
3. Syllabi per Level with module-hours, learning outcomes, TOR domain mapping.
4. Assessment blueprint + **in-person final exam** methodology.
5. Skills add-on catalog (≥ 4 h each); transcript notation confirmed; enforcement of **two different skills add-ons** across two Certificates.
6. Digital/Manual Annual Master Calendar (with cohort caps, in-person day blocks, exam dates).
7. Faculty bios; venues/logistics plan; QA measures.
8. Reporting pack templates (quarterly analytics, annual review).

L. Payment Mechanism:

1. The contractor shall submit a monthly invoice for the services performed. *The final format of the Monthly Invoice and the required details therein shall be agreed upon between FBR and the Contractor at the time of contract.*
 2. *All modalities of payment and linkages with deliverables shall be agreed upon at the time of signing of contract. The service provider is required to submit a payment schedule recommendation as part of their technical and financial bid form which shall be ungraded.*
 3. The contractor will maintain all records for payments and deductions and FBR may require it to produce such records.
 4. In case of any issue, both parties will come to an agreed solution.
 5. The Service Provider shall design the full certification structure for **at least six (6) Learning Streams**, each offered at **two (2) Levels** (Intermediate and Advanced), including syllabi, learning outcomes, module-hour allocations, assessment/exam blueprints, skills add-on mapping, and the initial Annual Master Calendar. Upon **FBR's written approval of the final structure**, the Service Provider may **invoice a one-time design fee** (that is quoted as F in price schedule). **Subsequent changes/enhancements** requested by FBR during the contract term **shall be allowed** and implemented without any extra payments.
-

SECTION VI: BIDS FORMS



Bids Forms
Bids Submission Sheet

Date: _____

Contract No.: _____

To: _____

We, the undersigned, declare that:

- (a) We have examined and have no reservations to the bidding document, including Addenda No.: _____.
- (b) We offer to provide the required Services in conformity with the bidding document and in accordance with the delivery schedule specified in the Schedule of Requirements, the following Services: _____;
- (c) Our Bids shall be valid for a period of _____ days from the date fixed for the Bids submission deadline in accordance with the bidding document, and it shall remain binding upon us and may be accepted at any time before the expiration of that period;
- (d) If our Bids is accepted, we commit to submit a Performance Guarantee in the amount of _____ Percent of the Contract Price for the due performance of the Contract;
- (e) The rates quoted by us are fixed and valid for _____ and binding upon us for the entire period of the contract and period of extension.
- (f) We are not participating, as Bidders, in more than one Bids in this Bidding process, other than alternative offers in accordance with the bidding document;
- (g) Our firm, its affiliates or subsidiaries, including any subcontractors or suppliers for any part of the Contract, have not been declared ineligible by any Government, public sector, bilateral, multilateral agency in Pakistan or international financial organization/ foreign country.

Name _____

In the capacity of _____

Signed _____

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

Form of Bid Security

[insert Bank's Name, and Address of Issuing Branch or Office]

Beneficiary: *[insert Name and Address of Procuring agency]*

Date: *[insert date]*

Bid Security No.: *[insert number]*

We have been informed that *[insert name of the Service provider]* (hereinafter called "the Service Provider") has submitted to you its Bids dated *[insert date]* (hereinafter called "the Bids") for the execution of *[insert name of contract]*.

Furthermore, we understand that, according to your conditions, Bid must be supported by a Bid Security.

At the request of the Bidder, we *[insert name of Bank]* hereby irrevocably undertake to pay you any sum or sums not exceeding in total an amount of *[insert amount in figures][insert amount in words]* upon receipt by us of your first demand in writing accompanied by a written statement stating that the Bidder is in breach of its obligation(s) under the Bids conditions, because the Service Provider :

- (a) has withdrawn its Bid during the period of Bid validity specified by the Bidder in the Forms of Bid; or
- (b) having been notified of the acceptance of its Bid by the *Procuring agency* during the period of Bid validity, (i) fails or refuses to execute the Contract Form, if required, or (ii) fails or refuses to furnish the Performance Guarantee, in accordance with the ITB.

This guarantee will expire: (a) if the Bidder is the successful Service Provider, upon our receipt of copies of the contract signed by the Bidder and the Performance Guarantee issued to you upon the instruction of the Service Provider; and (b) if the Bidder is not the successful Service Provider, upon the earlier of

(i) our receipt of a copy your notification to the Bidder of the name of the successful Service Provider; or (ii) twenty-eight days after the expiration of the Service Provider's Bids.

Consequently, any demand for payment under this guarantee must be received by us at the office on or before that date.

Name _____

In the capacity of _____

Signed _____

Duly authorized to sign the Bid Security for and on behalf of _____

Date _____

Form of Bid-Securing Declaration

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

Date: *[date (as day, month and year)]*

No.: *[number of Bidding process]*

Alternative No.: *[insert identification No if this is a Bid for an alternative]*

To: *[complete name of Procuring Agency]*

We, the undersigned, declare that:

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

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

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

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

Name of the Bidder* _____

Name of the person duly authorized to sign the Bid on behalf of the Bidder**

Title of the person signing the Bid _____

Signature of the person named above _____

Date signed _____ day of _____, _____

*: In the case of the Bid submitted by joint venture specify the name of the Joint Venture as Bidder

** : Person signing the Bid shall have the power of attorney given by the Bidder attached to the Bid

[Note: In case of a Joint Venture, the Bid-Securing Declaration must be in the name of all members to the Joint Venture that submits the Bid.]

Letter of Acceptance / Notification of Award

[Letter head paper of the Procuring Agency]

[date]

To: *[name and address of the Supplier/Contractor]*

This is to notify you that your Bid dated *[date]* for execution of the *[name of the Contract and identification number, as given in the Special Conditions of Contract]* for the Contract Price of the equivalent of *[amount in numbers and words]* *[name of currency]*, as corrected and modified in accordance with the Instructions to Bidders is hereby accepted by us.

We hereby confirm *[insert the name of the Appointing Authority]*, to be the Appointing Authority, to appoint the Arbitrator in case of any arisen disputes in accordance with **ITB 35**.

You are hereby informed that after you have read and returned the attached draft Contract, the parties to the contract shall sign the vetted contract within fourteen (14) working days.

You are hereby required to furnish the Performance Guarantee in the form and the amount stipulated in the Special Conditions of the Contract within a period of fourteen (14) days after the receipt of Letter of Acceptance.

Authorized Signature:

Name and Title of Signatory:

Name of Agency:

Attachment: Contract Agreement

Copy: Appointing Authority and Supplier

QUALIFICATION INFORMATION FORM

Bidder's name [insert full name]
In case of Joint Venture (JV), name of each member: [insert full name of each member in JV]
Bidder's actual or intended country of registration: [indicate country of Constitution]
Bidder's actual or intended year of incorporation: [indicate year of Constitution]
Bidder's legal address [in country of registration]: [insert street/ number/ town or city/ country]
Bidder's authorized representative information Name: [insert full name]
Address: [insert street/ number/ town or city/ country]
Telephone/Fax numbers: [insert telephone/fax numbers, including country and city codes]
E-mail address: [indicate e-mail address]
Attached are copies of original documents of Articles of Incorporation (or equivalent documents of constitution or association), and/or documents of registration of the legal entity named above, in accordance with ITBs.
In case of JV, letter of intent to form JV or JV agreement, in accordance with the ITBs

Note: The procuring agency may insert in this section additional form in accordance with their requirements.

Financial Bids Forms

Financial Bids Submission Form

{Location, Date}

To: [Name and address of Procuring Agency]

Dear Sir:

We, the undersigned, offer to provide the non-consultancy Services for [Insert title of assignment] in accordance with your Request for Bids dated [Insert Date]

Our attached Financial Bids is for the amount of {Indicate the corresponding to the amount(s) currency (ies)} {Insert amount(s) in words and figures}, [Insert "including" or "excluding"] of all applicable taxes.

Our Financial Bids shall be fixed and remain valid for the duration of the contract and extension period of the contract

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

We remain,

Yours sincerely,

Authorized Signature {In full and initials}: _____

Name and Title of Signatory: _____

In the capacity of: _____

Address: _____

E-mail: _____

Price Schedule

[To be signed & stamped by the Bidder and reproduced on the letter head. To be attached with Financial Bid]

Name of Bidder _____.

Bidders are ONLY required to submit the Cost of Single Certification i.e. A (including component breakdown as below) and the Design cost of all certifications i.e. F below which are exclusive of sales tax. It is to be noted that the price of both levels shall be the same.

1 Year Financial Plan (Fixed Unit Pricing Model)

Description	Unit Cost per Officer per Certificate (PKR)	Total lump sum cost for all certifications as required by TORs
Cost of Single Package	A = [To be Quoted by Bidders]	-----
Cost of Design of all Certifications	-----	F = [To be Quoted by Bidders]

Components Breakdown of A quoted above:

Description	Unit Cost per Officer per Certificate (PKR)
Delivery of the Certificate	
Hospitality Cost (which includes tea/refreshment break and one lunch per participant for all in person teaching + exam days)	
Examination Cost	
Any required administrative or coordination support (e.g. training calendar finalization, scheduling system etc.)	

Any other allied costs (please specify)	
TOTAL PRE TAX (PKR)	A

Calculation for Year 1:

Unit Cost per Officer per Certificate (PKR)	A
Estimated Number of participants in Year 1	750
TOTAL COST FOR YEAR 1	B= A x 750

Three-Year Projection with Inflation Adjustment for Delivery of Certifications

Year	Estimated Participants	Base Cost (PKR)	Inflation Adjustment	Adjusted Total Cost (PKR)
Year 1	750	B [Total Cost for Year 1]	—	[= B]
Year 2	750	[= B]	+10%	C = [= B × 1.10]
Year 3	750	[= B]	+21%	D = [= B × 1.21]
Total Delivery Cost Over 3 Years				E = [B + C + D]

Total Design and Delivery Cost (over contract period- inclusive of taxes)

Total Delivery Cost	E
Total Design Cost	F
Total Design and Delivery Cost	G = E+F

Sales Tax @ 16%	$H = G \times 16\%$
Grand Total Financial Bid (Inclusive of Taxes)	$I = G + H$

Note:

- Payment shall be made as per defined payment mechanism.
- Currency & Pricing: All prices must be quoted in Pakistani Rupees (PKR) in whole numbers.
- Tax & Compliance: The bidder shall be responsible for compliance with all applicable tax laws and regulations in Pakistan.
- No Hidden Charges: No additional charges beyond those listed in this Price Schedule shall be accepted once the contract is awarded. Any deviation or undisclosed costs may result in bid disqualification.
- 1.1x is to account for inflation @10% in cost for financial bidding.
- An illustrative Financial Bid Form is placed at the end of this document only for the purpose of illustration and financial bid submission procedure.

Sealed Financial Bid shall be submitted as under:

First - Year Financial Plan (Fixed Unit Pricing Model)

Description	Unit Cost per Officer per Certificate (PKR)	Total lump sum cost for all certifications as required by TORs
Cost of Single Package	A = [To be Quoted by Bidders]	-----
Cost of Design of all Certifications	-----	F = [To be Quoted by Bidders]

- Cost A and F are exclusive of taxes. Bidders must not include any amount of tax in Cost A and F as for the purpose of comparison, only 16% Sales Tax will be added in the total cost as per Illustrative Price Schedule. The amounts of applicable taxes other than 16% Sales Tax will be added in the contracts of Most Advantageous Bidders. Due to differences in WHT / Income Tax and exemptions, the same are not included in the above cost to avoid any undue advantage being given to any bidder.

Components Breakdown (To Be Included in Unit Price Above):

Description	Unit Cost per Officer per Certificate (PKR)
Delivery of the Certificate	
Hospitality Cost (which includes tea/refreshment break and one lunch per participant for all in person teaching days)	
Examination Cost	
Any required administrative or coordination support (e.g. training calendar finalization, scheduling system etc.)	
Any other allied costs (please specify)	
TOTAL PRE TAX (PKR)	A

Note:

1. Any bidder who will NOT provide the information in required format shall be rejected.
2. The bid with the lowest quoted cost shall receive the maximum 10 marks, while all other bids shall be awarded marks in proportion to the lowest bid using the formula defined in the financial evaluation.

Signatures of authorized person and Stamp of Bidder: -----

SECTION VII: GENERAL CONDITIONS OF CONTRACT

General Conditions of the Contract

A. General

1. Definitions

- 1.4 Unless the context otherwise requires, the following terms whenever used in this Contract shall have the same meaning and shall be interpreted as indicated
- (a) "Applicable Law" means the laws and any other instruments having the force of law in the Government's Country, or in such other country as may be specified in the Special Conditions of the Contract (SC), as they may be issued and in force from time to time;
 - (b) "The Contract" means an agreement enforceable by law;
 - (c) "The Contract Price" means the price payable to the Contractor under the Contract for the full and proper performance of its contractual obligations;
 - (d) "The Services" means the work to be performed by the Contractor pursuant to this Contract and as prescribed in the Specifications and Schedule of Activities included in the Contractor's Bid;
 - (e) "Ancillary Services" means those services ancillary to the provision of Services, such as transportation and insurance, and any other incidental services, such as installation, commissioning, provision of technical assistance, training, and other such obligations of the Contractor covered under the Contract;
 - (f) "GCC" means the General Conditions of Contract contained in this section;
 - (g) "SCC" means the Special Conditions of Contract by which the GCC may be amended or supplemented;
 - (h) "Day" means calendar day unless indicated otherwise;
 - (i) "Effective Date" means the date on which this Contract comes into force and effect;
 - (j) "The Contractor" means the individual or corporate body whose Bids to provide the Services has been accepted by the Procuring Agency;
 - (k) "The Project Site," where applicable, means the place or places named in Bid Data Sheet and technical Specifications;
 - (l) "Government" means the Government of Pakistan;
 - (m) "Local Currency" means the currency of Pakistan;
 - (n) "In Writing" means communicated in written form with proof of receipt;

	<p>(o) "Completion Date" means the date of completion of the Services by the Contractor as certified by the Procuring Agency;</p> <p>(p) "Foreign Currency" means any currency other than the currency of the country of the Procuring Agency;</p> <p>(q) "Party" means the Procuring Agency or the Contractor, as the case may be, and "Parties" means both of them;</p> <p>(r) "Service" means any object of procurement other than goods or works;</p> <p>(s) "Subcontractor" means any entity to which the Bidder subcontracts any part of the Services.</p>
2. Applicable Law	2.1 The contract shall be governed and interpreted in accordance with the laws of Pakistan, unless otherwise specified in SCC.
3. Language	3.1 The Contract as well as all correspondence and documents relating to the Contract exchanged between the Contractor and the Procuring Agency, shall be written in the English language unless otherwise stated in the SCC . Supporting documents and printed literature that are part of the Contract may be in another language provided these are accompanied by an accurate translation of the relevant passages in English, in which case, for purposes of interpretation of the Contract, this translation shall govern.
4. Notices	4.1 Any notice, request, or consent made pursuant to this Contract shall be in writing and shall be deemed to have been made when delivered in person to an authorized representative of the Party to whom the communication is addressed, or when sent by registered mail, telex, telegram, or facsimile to such Party at the address specified in the SCC .
5. Location	5.1 The Services shall be performed at such locations as the Procuring Agency may approve and as specified in SCC .
6. Authorized Representatives / Authority of Member in charge	6.1 Any action required or permitted to be taken, and any document required or permitted to be executed, under this Contract by the Procuring Agency or the Contractor may be taken or executed by the officials specified in the SCC .

B. Commencement, Completion, Modification, and Termination of Contract

7. Effectiveness of Contract	7.1 This Contract shall come into effect on the date the Contract is signed by both parties and such other later date as may be stated in the SCC .
8. Commencement of Services	8.1 The Contractor shall confirm availability of Key Experts and begin carrying out the Services not later than the number of days after the Effective Date specified in the SCC .

<p>9. Program schedule</p>	<p>9.1 Before commencement of the Services, the Contractor shall submit to the Procuring Agency for approval a Program showing the general methods, arrangements, order and timing for all activities. The Services shall be carried out in accordance with the approved Program as updated.</p>
<p>10. Starting Date/Expiration Date</p>	<p>10.1 The Contractor shall start carrying out the Services Five (05) days after the date the Contract becomes effective, or at such other date as may be specified in the SCC.</p> <p>10.2 Unless terminated earlier pursuant to Clause GCC 14 hereof, this Contract shall expire at the end of such time period after the Effective Date as specified in the SCC.</p>
<p>11. Entire Agreement</p>	<p>11.1 This Contract contains all covenants, stipulations and provisions agreed by the Parties. No agent or representative of either Party has authority to make, and the Parties shall not be bound by or be liable for, any statement, representation, promise or agreement not set forth herein.</p>
<p>12. Modification</p>	<p>12.1 Any modification or variation of the terms and conditions of this Contract, including any modification or variation of the scope of the Services, may only be made by written agreement between the Parties. However, each Party shall give due consideration to any modification(s) or variation(s) made by the other Party.</p> <p>12.2 In cases of any modification(s) or variation(s), the prior written consent of the Procuring Agency is required.</p>
<p>13. Force Majeure</p>	<p>1.4 Definition For the purposes of this Contract, "Force Majeure" means an event which is beyond the reasonable control of a Contractor and which makes a Contractor's performance of its obligations under the Contract impossible or so impractical as to be considered impossible under the circumstances.</p> <p>1.4 No Breach of Contract The failure of a Party to fulfill any of its obligations under the contract shall not be considered to be a breach of, or default under, this Contract in so far as such inability arises from an event of Force Majeure, provided that the Party affected by such an event (a) has taken all reasonable precautions, due care and reasonable alternative measures in order to carry out the terms and conditions of this Contract, and (b) has informed the other Party as soon as possible about the occurrence of such an event.</p> <p>1.4 Extension of Time Any period within which a Contractor shall, pursuant to this Contract, complete any action or task, shall be extended for a period equal to the time during which such Party was unable to perform such action as a result of Force Majeure.</p> <p>1.4 Payments</p>

	<p>During the period of their inability to perform the Services as a result of an event of Force Majeure, the Contractor shall be entitled to continue to be paid under the terms of this Contract, as well as to be reimbursed for additional costs reasonably and necessarily incurred by them during such period for the purposes of the Services and in reactivating the Service after the end of such period.</p>
<p>14. Termination</p>	<p>1.4 By the Procuring Agency</p> <p>The Procuring Agency may terminate this Contract in case of the occurrence of any of the events specified in paragraphs (a) through I of this Clause. In such an occurrence the Procuring Agency shall give at least thirty (30) calendar days' written notice of termination to the Contractor in case of the events referred to in (a) through (d); at least sixty (60) calendar days' written notice in case of the event referred to in I;</p> <ul style="list-style-type: none"> (a) If the Contractor fails to remedy a failure in the performance of its obligations hereunder, as specified in a notice of suspension; (b) If the Contractor becomes (or, if the Contractor consists of more than one entity, if any of its members becomes) insolvent or bankrupt or enter into any agreements with their creditors for relief of debt or take advantage of any law for the benefit of debtors or go into liquidation or receivership whether compulsory or voluntary; I If the Contractor fails to comply with any final decision reached as a result of arbitration proceedings; (d) If, as the result of Force Majeure, the Contractor is unable to perform a material portion of the Services for a period of not less than sixty (60) calendar days; I If the Procuring Agency, in its sole discretion and for any reason whatsoever, decides to terminate this Contract; <p>14.2 By the Contractor</p> <p>The Contractor may terminate this Contract, by not less than thirty (30) calendar days' written notice to the Procuring Agency, in case of the occurrence of any of the events specified in paragraphs (a) through (d) of this Clause.</p> <ul style="list-style-type: none"> (a) If the Procuring Agency fails to pay any money due to the Contractor pursuant to this Contract and not subject to dispute within forty-five (45) calendar days after receiving written notice from the Contractor that such payment is overdue; (b) If, as the result of Force Majeure, the Contractor is unable to perform a material portion of the Services for a period of not less than sixty (60) calendar days; I If the Procuring Agency fails to comply with any final decision reached as a result of arbitration; (d) If the Procuring Agency is in material breach of its obligations pursuant to this Contract and has not remedied the same within forty-five (45) days (or such

	longer period as the Bidder may have subsequently approved in writing) following the receipt by the Procuring Agency of the Contractor’s notice specifying such breach.
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C. Obligations of the Contractor

15. General	<p>1.4 Standard of Performance</p> <p>i. The Contractor shall perform the Services and carry out the Services with all due diligence, efficiency and economy, in accordance with generally accepted professional standards and practices, and shall observe sound management practices, and employ appropriate technology and safe and effective equipment, machinery, materials and methods. The Contractor shall always act, in respect of any matter relating to this Contract or to the Services, as a faithful adviser to the Procuring Agency, and shall at all times support and safeguard the Procuring Agency’s legitimate interests in any dealings with the third parties;</p> <p>ii. The Contractor shall employ and provide such qualified and experienced Experts and Sub-Contractors as are required to carry out the Services.</p> <p>1.4 Law Applicable to Services</p> <p>The Contractor shall perform the Services in accordance with the Contract and in accordance with the Law of Pakistan and shall take all practicable steps to ensure that any of its Experts and Sub-Bidders, comply with the Applicable Law.</p>
16. Conflict of Interests	<p>1.4 Contractor Not to Benefit from Commissions and Discounts</p> <p>The remuneration of the Contractor shall constitute the Contractor’s sole remuneration in connection with this Contract or the Services, and the Contractor shall not accept for their own benefit any trade commission, discount, or similar payment in connection with activities pursuant to this Contract or to the Services or in the discharge of their obligations under the Contract, and the Contractor shall use their best efforts to ensure that the Personnel, any Subcontractors, and agents of either of them similarly shall not receive any such additional remuneration.</p> <p>1.4 Contractor and Affiliates Not to be Otherwise Interested in Project</p> <p>The Contractor agree that, during the term of this Contract and after its termination, the Contractor and its affiliates, as well as any Subcontractor and any of its affiliates, shall be disqualified from providing Services (other than the Services and any</p>

	<p>continuation thereof) for any project resulting from or closely related to the Services.</p> <p>1.4 Prohibition of Conflicting Activities</p> <p>Neither the Bidder nor its Subcontractors nor the Personnel shall engage, either directly or indirectly, in any of the following activities:</p> <p>(a) during the term of this Contract, any business or professional activities in the Government’s country which would conflict with the activities assigned to them under this Contract;</p> <p>(b) during the term of this Contract, neither the Contractor nor their Subcontractors shall hire public employees in active duty or on any type of leave, to perform any activity under this Contract;</p> <p>I after the termination of this Contract, such other activities as may be specified in the SCC.</p>
17. Insurance to be Taken Out by the Contractor	<p>17.1 The Contractor(a) shall take out and maintain, and shall cause any Subcontractors to take out and maintain, at its (or the Sub-contractors’, as the case may be) own cost but on terms and conditions approved by the Procuring Agency, insurance against the risks, and for the coverage, as shall be specified in the scc; and (b) at the Procuring Agency’s request, shall provide evidence to the Procuring Agency showing that such insurance has been taken out and maintained and that the current premiums have been paid.</p>
18. Contractor’s Actions Requiring Procuring Agency’s Prior Approval	<p>18.1 The Contractor shall obtain the Procuring Agency’s prior approval in writing before taking any of the following actions:</p> <p>(a) appointing such members of the Personnel not provided by the Contractor;</p> <p>(b) changing the Program of activities; and</p> <p>(c) any other action that may be specified in the SCC.</p>
19. Reporting Obligations	<p>19.1 The Contractor shall submit to the Procuring Agency the reports and documents in the numbers, and within the periods as prescribed by the Procuring Agency.</p>
20. Liquidated Damages	<p>1.4 Payments of Liquidated Damages</p> <p>The Contractor shall pay liquidated damages to the Procuring Agency at the rate per day stated in the SCC for each day that the Completion Date is later than the Intended Completion Date. The total amount of liquidated damages shall not exceed the amount defined in the SCC. The Procuring Agency may</p>

	<p>deduct liquidated damages from payments due to the Contractor. Payment of liquidated damages shall not affect the Contractor's liabilities.</p> <p>1.4 Correction for Over-payment</p> <p>If the Intended Completion Date is extended after liquidated damages have been paid, the Procuring Agency shall correct any overpayment of liquidated damages by the Contractor by adjusting the next payment certificate. The Contractor shall be paid interest on the overpayment, calculated from the date of payment to the date of repayment, at the rates specified in SCC.</p> <p>1.4 Lack of performance penalty</p> <p>If the Contractor has not corrected a Defect within the time specified in the Procuring Agency's notice, a penalty for Lack of performance will be paid by the Contractor. The amount to be paid will be calculated as a percentage of the cost of having the Defect corrected, assessed as specified in the Contractor</p>
21. Performance Guarantee	<p>21.1 Within the time stipulated in the acceptance letter from the Procuring Agency, the successful Bidder shall furnish the Performance Guarantee in shape and amount specified in SCC.</p> <p>21.2 The proceeds of the Performance Guarantee shall be payable to the Procuring agency as compensation for any loss resulting from the Supplier's failure to complete its obligations under the Contract.</p> <p>21.2 The Performance Guarantee shall be denominated in the currency of the Contract, or in a freely convertible currency acceptable to the Procuring agency and shall be in the acceptable form as specified in SCC.</p> <p>21.3 The Performance Guarantee will be discharged by the Procuring agency and returned to the Supplier not later than thirty (30) days following the date of completion of the Supplier's performance obligations under the Contract, including any warranty obligations, unless otherwise specified in SCC.</p>
22. Sustainable Procurement	<p>22.1 The Contractor shall conform to the sustainable procurement contractual provisions, if and as specified in the SCC.</p>

D. Contractor's Personnel

23. Description of Personnel	23.1 The titles, agreed job descriptions, minimum qualifications, and estimated periods of engagement in the carrying out of the
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	Services of the Contractor's Key Personnel. The Key Personnel listed by title as well as by name are hereby approved by the Procuring Agency.
24. Removal and/or Replacement of Personnel	<p>24.1 Except as the Procuring Agency may otherwise agree, no changes shall be made in the Key Personnel. If, for any reason beyond the reasonable control of the Contractor, it becomes necessary to replace any of the Key Personnel, the Contractor shall provide as a replacement a person of equivalent or better qualifications.</p> <p>24.2 If the Procuring Agency finds that any of the Personnel have (i) committed serious misconduct or have been charged with having committed a criminal action, or (ii) have reasonable cause to be dissatisfied with the performance of any of the Personnel, then the Contractor shall, at the Procuring Agency's written request specifying the grounds thereof, provide as a replacement a person with qualifications and experience acceptable to the Procuring Agency.</p> <p>24.3 The Contractor shall have no claim for additional costs arising out of or incidental to any removal and/or replacement of Personnel.</p>

E. Obligations of the Procuring Agency

25. Change in the Applicable Law	25.1 If, after the date of this Contract, there is any change in the Applicable Law with respect to taxes and duties which increases or decreases the cost of the Services rendered by the Contractor, then the remuneration and reimbursable expenses otherwise payable to the Contractor under this Contract shall be increased or decreased accordingly by agreement between the Parties, and corresponding adjustments shall be made to the amounts referred in the SCC.
26. Services and Facilities	<p>26.1 The Procuring Agency shall make available to the Contractor and the Experts, for the purposes of the Services and free of any charge, the services, facilities and property described in the Terms of Reference, at the times and in the manner specified in the Terms of Reference.</p> <p>26.2 In case that such services, facilities and property shall not be made available to the Contractor, the Parties shall agree on (i) any time extension that it may be appropriate to grant to the Contractor for the performance of the Services, (ii) the manner in which the Contractor shall procure any such services, facilities and property from other sources, and (iii) the additional payments, if any, to be made to the Contractor as a result thereof.</p>

F. Payments to the Contractor

27. Contract Price	<p>27.1 The price payable shall be in Pakistani Rupees unless otherwise specified in the SCC.</p>
28. Terms and Conditions of Payment	<p>28.1 Payments will be made to the Contractor according to the payment schedule stated in the SCC and as per actual invoice submitted by the Contractor.</p> <p>28.2 Unless otherwise stated in the SCC, the advance payment shall be made against the provision by the Contractor of a bank guarantee for the same amount, and shall be valid for the period stated in the SCC. Any other payment shall be made after the conditions listed in the SCC for such payment have been met, and the Contractor have submitted an invoice to the Procuring Agency specifying the amount due.</p>
29. Quality Control Identifying Defects	<p>29.1 The principle and modalities of Inspection of the Services by the Procuring Agency shall be as indicated in the SCC. The Procuring Agency shall check the Contractor's performance and notify him of any Defects that are found. Such checking shall not affect the Contractor's responsibilities. The Procuring Agency may instruct the Contractor to search for a Defect and to uncover and test any service that the Procuring Agency considers may have a Defect. Defect Liability Period is as defined in the SCC.</p>
30. Correction of Defects, and Lack of Performance Penalty	<p>30.1 The Procuring Agency shall give notice to the contractor of any Defects before the end of the Contract. The Defects liability period shall be extended for as long as Defects remain to be corrected.</p> <p>30.2 Every time notice a Defect is given; the contractor shall correct the notified Defect within the length of time specified by the Procuring Agency's notice.</p> <p>30.3 If the contractor has not corrected a Defect within the time specified in the Procuring Agency's notice, the Procuring Agency will assess the cost of having the Defect corrected, the contractor will pay this amount, and a Penalty for Lack of Performance.</p>
31. Settlement of Disputes Amicable Settlement	<p>31.1 The Parties shall use their best efforts to settle amicably all disputes arising out of or in connection with this Contract or its interpretation.</p>
32. Dispute Settlement	<p>Arbitration</p> <p>32.1 If any dispute of any kind whatsoever shall arise between the procuring agency and the contractor in connection with or arising out of the Contract, including without prejudice to the generality of the foregoing, any question regarding its existence,</p>

	<p>validity or termination, or the execution of the contract, the parties shall seek to resolve any such dispute or difference by mutual consultation. If the parties fail to resolve such a dispute or difference even after negotiations or mediation, then the dispute shall be referred within fourteen (14) days in writing by either party to the Arbitrator, with a copy to the other party.</p> <p>32.2 Any dispute in respect of which a notice of intention to commence arbitration has been given, in accordance with GCC sub-clause 32.1, shall be finally settled by arbitration. Arbitration may be commenced prior to or after completion of the Contract. Arbitration proceedings shall be conducted in accordance with Arbitration Act 1940.</p> <p>32.3 Notwithstanding any reference to arbitration herein, the parties shall continue to perform their respective obligations under the Contract unless otherwise agreed. The Procuring Agency shall continue to pay the Contractor any undisputed amounts due under the Contract during the resolution of any dispute.</p>
<p>33. Balance Work in case of Contract Termination</p>	<p>33.1 Balance Work in case of termination of Contract In case of termination of contract with the MAB due to unsatisfactory performance in probation period or other reasons mentioned in the conditions of contract, the Procuring Agency reserves the right to offer the balance work of the terminated contract or award complete work to the 2nd MAB at matched/ awarded rates.</p> <p>In order to ensure timely completion of the remaining works, the Procuring Agency reserves the right to distribute / offer the balance work to the 2nd MAB declared in the Bid Evaluation Report.</p> <p>All terms and conditions of the existing contracts shall remain applicable to the balance work, except to the extent duly amended through contract amendments made therein after the signing of contract.</p> <p>33.2 Indemnity for Procuring Agency The Contractor whose contract has been terminated due to any reason, by acceptance of the LOI / Contract, agrees that in the event of termination, it shall not object to such transfer of balance work and further undertakes not to initiate or support any legal, administrative, or arbitral proceedings or litigations against the Procuring Agency in relation to such redistribution of balance work, or related matters. The Contractor whose contract has been terminated shall indemnify and hold harmless the</p>

Procuring Agency against any claims, costs, or proceedings initiated by its employees or third parties in this regard. The contractor further accepts the conditions of contract award related to Advertised Tender.

33.3 Probation Period

The initial probation period to assess such performances of the contractor as provided in this bidding document and subsequent contract signed between the parties, shall be 3 months from the date of signing of contract. Upon completion of 3 months from the signing of contract, the Procuring Agency shall evaluate the performance of the contractor as per contract and decide whether to continue the contract or terminate the contract subject to the achievement of deliverables and satisfactory performance of contractor. The Procuring Agency however, in exceptional circumstances, may evaluate contractor's performance before completion of the 3-month probation period and if the contractor has failed to perform any such part of the contract which is vital for the execution of required services, the Procuring Agency may proceed for termination of contract before completion of probation period as per provisions of this contract.

SECTION VIII. SPECIAL CONDITIONS OF CONTRACT

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

Number of GC Clause	Amendments of, and Supplements to, Clauses in the General Conditions of Contract
GCC 2	<p>Applicable/Governing Law: The Contract shall be interpreted in accordance with the laws of Islamic Republic of Pakistan.</p>
GCC 3	<p>Language: The language of the Contract, all correspondence and communications to be given, and all other documentation to be prepared and supplied under the Contract shall be in English.</p>
GCC 4	<p>Notices: The addresses for the notices are: The Procuring Agency: The Contractor/ Service Provider: [Name, address and telephone number]. The Contractor/ Bidder's Representative(s) [Name, address, telephone number and e-mail address]</p>
GCC 5.1	<p>The locations approved by the Procuring Agency are mentioned in the scope of work.</p>
GCC 6.1	<p>The Authorized Representatives are: For the Procuring Agency: Name: Designation: Address: For the Contractor: Name: Designation: Address:</p>
GCC 7	<p>Effectiveness of the contract The Contract/ Agreement shall be effective within One (01) day from the date of signature of the Contract by both parties.</p>
GCC 8	<p>Commencement of Services: The Contractor/ Bidder shall provide Non-Consultancy Services from the effective date of contract.</p>

Number of GC Clause	Amendments of, and Supplements to, Clauses in the General Conditions of Contract
GCC 10	<p>10.1: Starting Date of Contract: As per GCC or <i>[Insert Date or period of days from Contract Date]</i></p> <p>10.2: The Expiration Date of Contract is Three Years subject to Extension of One Year on discretion of Procuring Agency subject to satisfactory performance.</p>
GCC 14	<p>Termination: In the event of termination of the contract due to any reason as already defined in the General Conditions of Contract, the Bidder shall be responsible for providing to the Authority the Non-Consultancy Services till the time of alternate arrangements.</p>
GCC 16	<p>Conflict of Interest: The Procuring Agency reserves the right to determine on a case-by-case basis whether the Bidder should be disqualified from providing services due to a conflict of a nature described in Clause GCC 16.</p>
GCC 16	<p>Insurance to be Taken Out by the Contractor: Insurance is Not Applicable for this Contract.</p>
GCC 18	<p>Other Action requiring Procuring Agency's prior approval are:</p> <ol style="list-style-type: none"> 1. 2. 3.
GCC 20	<p>Liquidated Damages: If the Bidder fails to provide services as required under the contract or in case of any data loss/data breach or any incident compromising the data security or other such failures related to any services, the Bidder shall pay to the procuring agency as Liquidated Damages at a rate of 0.1% to 10% of the Contract value, in accordance with the extent of performance failure & the cost of investigating such incidents as judged by the Authority.</p>
GCC 21	<p>Performance Guarantee: The amount of performance guarantee shall be 3% (percent) of Total Contract Cost during the length of contract in the form of Bank Guarantee / CDR in favor of the Federal Board of Revenue.</p> <p>21.3 As per GCC.</p>
GCC 25.1	<p>As per GCC</p>

Number of GC Clause	Amendments of, and Supplements to, Clauses in the General Conditions of Contract
GCC 28	<p>Payment terms: Payment will be made to the Bidder against the procured services according to the actual invoice submitted by the Bidder against the services provided. <i>Procuring agency may insert any specific payment terms as per their requirements;</i></p>
GCC 28.2	<p>Advance Payment is not applicable.</p>
GCC 29	<p>Identifying Defects: The procuring agency reserves the right at any time to inspect the premises of the contractor to inspect arrangements for the services and monitor the services being provided.</p>
GCC 29.1	<p>Principal and Modalities of Inspection of the Services are;</p> <ol style="list-style-type: none"> 1. 2. 3. <p>Defect Liability Period is 15 days from the date of informing the defect to the contractor.</p>
GCC 31 & 32	<p>Guidance for Dispute Resolution:</p> <ol style="list-style-type: none"> i. If any dispute of any kind whatsoever shall arise between the procuring agency and the contractor in connection with or arising out of the Contract, including without prejudice to the generality of foregoing, any question regarding its existence, validity, termination and the execution of the Contract – whether during developing phase or after their completion and whether before or after the termination, abandonment or breach of the Contract – the parties shall seek to resolve any such dispute or difference by mutual diligent negotiations in good faith within 14 (fourteen) days following a notice sent by one Party to the other Party in this regard. ii. At future of negotiation the dispute shall be resolved through mediation and mediator shall be appointed with the mutual consent of the both parties. iii. At the event of failure of mediation to resolve the dispute relating to this contract such dispute shall finally be resolved through binding Arbitration by sole arbitrator in accordance with Arbitration Act 1940. Secretary (Finance) shall be the arbitrator. The Arbitration shall take place in

Number of GC Clause	Amendments of, and Supplements to, Clauses in the General Conditions of Contract
	<p>Islamabad, Pakistan and proceedings will be conducted in English language.</p> <p>iv. The cost of the mediation and arbitration shall be shared by the parties in equal proportion, however, the both parties shall bear their own costs and lawyer’s fees regarding their own participation in the mediation and arbitration. However, the Arbitrator may make an award of costs upon the conclusion of the arbitration making any party to the dispute liable to pay the costs of another party to the dispute.</p> <p>v. Arbitration proceedings as mentioned in the above clause regarding resolution of disputes may be commenced prior to, during or after completion of the contract.</p> <p>Notwithstanding any reference to the arbitration herein, the parties shall continue to perform their respective obligations under the Contract unless they otherwise agree that the Authority shall pay the contractor any monies due to the Contractor.</p> <p>Arbitrator’s fee: The fee shall be specified in Pak Rupees, as determined by the Arbitrator, which shall be shared equally by both parties.</p> <p>Rules of procedure for arbitration proceedings:</p> <p>Any dispute between the Authority and a contractor who is a national of the Islamic Republic of Pakistan arising in connection with the present Contract shall be referred to adjudication or arbitration in accordance with the laws of the Islamic Republic of Pakistan including Arbitration Act 1940, however, above provision shall prevail in referring the case to the Arbitrator.</p> <p>Place of Arbitration and Award:</p> <p>The arbitration shall be conducted in English language and place of arbitration shall be at Islamabad. The award of the arbitrator shall be final and shall be binding on the parties.</p>
GCC 33	<p>33.1 Balance Work in case of termination of Contract In case of termination of contract with the MAB due to unsatisfactory performance in probation period or other reasons</p>

Number of GC Clause	Amendments of, and Supplements to, Clauses in the General Conditions of Contract
	<p>mentioned in the conditions of contract, the Procuring Agency reserves the right to offer the balance work of the terminated contract or award complete work to the 2nd MAB at matched/ awarded rates.</p> <p>In order to ensure timely completion of the remaining works, the Procuring Agency reserves the right to distribute / offer the balance work to the 2nd MAB declared in the Bid Evaluation Report.</p> <p>All terms and conditions of the existing contracts shall remain applicable to the balance work, except to the extent duly amended through contract amendments made therein after the signing of contract.</p> <p>33.2 Indemnity for Procuring Agency The Contractor whose contract has been terminated due to any reason, by acceptance of the LOI / Contract, agrees that in the event of termination, it shall not object to such transfer of balance work and further undertakes not to initiate or support any legal, administrative, or arbitral proceedings or litigations against the Procuring Agency in relation to such redistribution of balance work, or related matters. The Contractor whose contract has been terminated shall indemnify and hold harmless the Procuring Agency against any claims, costs, or proceedings initiated by its employees or third parties in this regard. The contractor further accepts the conditions of contract award related to Advertised Tender.</p> <p>33.3 Probation Period The initial probation period to assess such performances of the contractor as provided in this bidding document and subsequent contract signed between the parties, shall be 3 months from the date of signing of contract. Upon completion of 3 months from the signing of contract, the Procuring Agency shall evaluate the performance of the contractor as per contract and decide whether to continue the contract or terminate the contract subject to the achievement of deliverables and satisfactory performance of contractor. The Procuring Agency however, in exceptional circumstances, may evaluate contractor's performance before completion of the 3-month probation period and if the contractor has failed to perform any such part of the contract which is vital for the execution of required services, the</p>

Number of GC Clause	Amendments of, and Supplements to, Clauses in the General Conditions of Contract
	Procuring Agency may proceed for termination of contract before completion of probation period as per provisions of this contract.

SECTION IX: CONTRACT FORMS

Form of Contract

THIS AGREEMENT made the ____ day of _____ 20____ between *Insert the name of the Procuring agency* (hereinafter called “the Procuring Agency”) of the one part and *[name of Contractor]* of *[city and country of Contractor]* (hereinafter called “the Contractor”) of the other part:

WHEREAS the Procuring Agency invited Bids for provision of Non-Consultancy Services, viz., *[brief description of services]* and has accepted a Bids by the Bidder for the provision of Non-Consultancy Services in the sum of *[contract price in words and figures]* (hereinafter called “the Contract Price”).

NOW THIS CONTRACT WITNESSETH AS FOLLOWS:

1. In this Contract words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract referred to.
1. The following documents shall be deemed to form and be read and construed as part of this Contract, In the event of any ambiguity or conflict between the Contract Documents listed below, the order of precedence shall be the order in which the Contract Documents are listed below:-
 - (a) This form of Contract;
 - (b) the Form of Bids and the Price Schedule submitted by the Contractor;
 - (c) the Schedule of Requirements;
 - (d) the Technical Specifications / Scope of Work / Terms of Refernces;
 - (e) the General Conditions of Contract;
 - (f) the Special Conditions of the Contract;
 - (g) the Procuring Agency’s Letter of Acceptance / Notification of Award;
 - (h) Performance Guarantee submitted by the Contractor;
 - (i) Integrity Pact as per attached form and Indemnity Bond;
 - (j) Indemnity Bond (contract)
 - (k) *[add here: any other documents]*
1. In consideration of the payments to be made by the Procuring Agency to the Bidder as hereinafter mentioned, the Bidder hereby covenants with the Procuring Agency to provide the Non-Consultancy Services related services and to remedy defects therein in conformity in all respects with the provisions of the Contract.
1. The Procuring Agency hereby covenants to pay the Bidder in consideration of the provision of Non-Consultancy Services and the remedying of defects therein, the Contract Price or such other sum as may become payable under the provisions of the contract at the times and in the manner prescribed by the contract.

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

Signed, sealed, delivered by _____ the _____ (for the Procuring Agency)

Witness to the signatures of the Procuring Agency:

.....

Signed, sealed, delivered by _____ the _____ (for the Procuring Agency)

Witness to the signatures of the Contractor:

.....

Performance Guarantee Form

To: *[name of Procuring Agency]*

WHEREAS *[name of Contractor]* (hereinafter called "the Contractor") has undertaken, in pursuance of Contract No. *[reference number of the contract]* dated *[insert date]* for provision of Non-Consultancy Services (hereinafter called "the Contract").

AND WHEREAS it has been stipulated by you in the said Contract that the Bidder shall furnish you with a Bank Guarantee by a reputable bank for the sum specified therein as security for compliance with the Contractor's performance obligations in accordance with the Contract.

AND WHEREAS we have agreed to give the Bidder a guarantee:

THEREFORE, WE hereby affirm that we are Guarantors and responsible to you, on behalf of the Contractor, up to a total of *[amount of the guarantee in words and figures]*, and we undertake to pay you, upon your first written demand declaring the Bidder to be in default under the Contract and without cavil or argument, any sum or sums within the limits of *[amount of guarantee]* as aforesaid, without your needing to prove or to show grounds or reasons for your demand or the sum specified therein.

This guarantee is valid until the: *[insert date]*

Signature and seal of the Guarantors

[name of bank or financial institution]

[address]

[date]

Integrity Pact

DECLARATION OF FEES, COMMISSION AND BROKERAGE ETC. PAYABLE BY THE CLOUD CONTRACTORS IN CONTRACTS WORTH RS.10.00 MILLION OR MORE

Contract Number: _____ Dated: _____

Contract Value: _____

Contract Title: _____

[Name of Contractor] hereby declares that it has not obtained or induced the procurement of any contract, right, interest, privilege or other obligation or benefit from Government of Pakistan or any administrative subdivision or agency thereof or any other entity owned or controlled by it (GoP) through any corrupt business practice.

Without limiting the generality of the foregoing [Name of Contractor] represents and warrants that it has fully declared the brokerage, commission, fee etc. paid or payable to anyone and not given or agreed to give and shall not give or agree to give to anyone within or outside Pakistan either directly or indirectly through any natural or juridical person, including its affiliate, agent, associate, broker, director, promoter, shareholder, sponsor or subsidiary, any commission, gratification, bribe, finder's fee or kickback, whether described as consultations fee or otherwise, with the object of obtaining or inducing the procurement of a contract, right, interest, privilege or other obligation or benefit in whatsoever form from GoP, except that which has been expressly declared pursuant hereto.

[Name of Contractor] certifies that it has made and will make full disclosure of all agreements and arrangements with all persons in respect of or related to the transaction with GoP and has not taken any action or will not take any action to circumvent the above declaration, representative or warranty.

[Name of Contractor] accepts full responsibility and strict liability for making and false declaration, not making full disclosure, misrepresenting fact or taking any action likely to defeat the purpose of this declaration, representation and warranty. It agrees that any contract, right interest, privilege or other obligation or benefit obtained or procured as aforesaid shall, without prejudice to any other right and remedies available to GoP under any law, contract or other instrument, be voidable at the option of GoP.

Notwithstanding any rights and remedies exercised by GoP in this regard, [Name of Contractor] agrees to indemnify GoP for any loss or damage incurred by it on account of its corrupt business practices and further pay compensation to GoP in an amount equivalent to ten time the sum of any commission, gratification, bribe, finder's fee or kickback given by [Name of Contractor] as aforesaid for the purpose of obtaining or

inducing the procurement of any contract, right, interest, privilege or other obligation or benefit in whatsoever form from GoP.

[Contractor]

[Buyer/Procuring Agency]

Indemnity Bond (Bid Stage)

This Indemnity Bond is made at Islamabad, on this [Date / Day] of [Month, Year], by M/s [Name of Bidder], having its registered office at [Address] (hereinafter referred to as the "Bidder"), in favor of the Federal Board of Revenue (FBR), Government of Pakistan (hereinafter referred to as the "Procuring Agency").

Whereas:

1. The Bidder has submitted a bid in response to Tender No. [●] for [Project Title].
2. The bidding documents stipulate possible redistribution of balance work or award of complete scope of work to the 2nd MAB in the event of termination of contract due to unsatisfactory performance during and after the probation period till the execution of contract or other reasons specified in the conditions of contract.
3. It is a condition of the bidding process that the Bidder indemnifies the Procuring Agency in this regard.

Now Therefore, the Bidder Hereby Undertakes That:

1. The Bidder indemnifies, hold harmless, and defend the Procuring Agency from any claim, demand, or proceeding arising out of redistribution of work or award of complete scope of work, if the Bidder is awarded a contract under the said tender.
2. The Bidder shall not, at any stage, initiate or support any litigation, arbitration, or other proceedings against the Procuring Agency relating to such redistribution or transfer, and accepts that such provisions form an integral part of the bidding conditions.
3. This Bond shall remain valid until the execution of the Contract, and shall be replaced by the post-award Indemnity Bond upon signing of the Contract.

For and on behalf of the Bidder
(Signature with name & designation)
[Seal/Stamp of Bidder]

Witnesses:

1. _____
2. _____

Indemnity Bond (Contract Stage)

This Indemnity Bond is made at [City], on this [Date] day of [Month, Year], by M/s [Name of Contractor], a company/firm duly incorporated and existing under the laws of Pakistan, having its registered office at [Address] (hereinafter referred to as the “Contractor”), in favor of the Federal Board of Revenue (FBR), Government of Pakistan (hereinafter referred to as the “Procuring Agency”).

Whereas:

1. The Contractor has been awarded Contract No. [●] dated [●] for [Project Title].
2. The bidding documents and Contract contain provisions regarding redistribution of balance work of any terminated contractor.
3. The Contractor is required to indemnify the Procuring Agency against any claims, costs, or proceedings in relation thereto.

Now Therefore, the Contractor Hereby Undertakes That:

1. Indemnity Against Balance Work

The Contractor indemnifies and holds harmless the Procuring Agency against all claims, demands, or costs arising out of redistribution of balance work or award of complete scope of work to the 2nd MAB in case of termination of contract due to unsatisfactory performance during and after the probation period till the execution of contract or other reasons specified in the conditions of contract.

2. Waiver of Legal Proceedings

The Contractor undertakes not to initiate, support, or participate in any legal, administrative, or arbitral proceedings against the Procuring Agency relating to redistribution of balance work or termination of contract.

3. Survival of Indemnity

This Bond shall remain valid for the entire duration of the Contract and afterwards, including any extensions, and shall survive its termination to the extent of obligations accrued during its validity.

5. Governing Law and Jurisdiction

This Bond shall be governed by the laws of Pakistan, with exclusive jurisdiction vested in the courts at Islamabad.

For and on behalf of the Contractor
(Signature with name & designation)

[Seal/Stamp of Contractor]

Witnesses:

1. _____
2. _____

UNDERTAKING

[To be printed on PKR 100 Stamp Paper not older than 3 months to the effect that, duly attested by oath commissioner. To be attached with Technical Bid]

Name: _____

(Applicant)

I, the undersigned, do hereby certify that all the statements made in the Bidding document and in the supporting documents are true, correct and valid to the best of my knowledge and belief and may be verified by employer if the Employer, at any time, deems it necessary.

The undersigned hereby authorize and request the bank, person, company or corporation to furnish any additional information requested by the *[name of FBR]* deemed necessary to verify this statement regarding my (our) competence and general reputation.

The undersigned understands and agrees that further qualifying information may be requested and agrees to furnish any such information at the request of the *[name of FBR]*. The undersigned further affirms on behalf of the firm that:

- (i) The firm is not currently blacklisted by the FBR.
- (ii) The documents/photocopies provided with Bid are authentic. In case any fake/bogus document was found at any stage, the firm shall be blacklisted as per Law/ Rules.
- (iii) Affidavit for correctness of information.
- (iv) The bidding firm accepts all terms and conditions stated in this bidding document and indemnifies the Procuring Agency for the required indemnities.

[Name of the HR firm/ Bidder/ Service provider] undertakes to treat all information provided as confidential.

Signed by an authorized Officer of the company. Title of Officer: _____ Name of Company: _____ Date: _____

ILLUSTRATIVE Financial Bids Submission Form

{Location, Date}

To: FEDERAL BOARD OF REVENUE (HQ),
G5/2 CONSTITUTION AVENUE, ISLAMABAD.

Dear Sir:

We, the undersigned, offer to provide the non-consultancy Services for Certification based Upskilling Programs for Grade 17-18 officers of FBR in accordance with your Request for Bids dated [Insert Date].

Our attached Financial Bids is for the amount of PKR **1,243,250,000/-*** (Pak Rupee One Billion, Two Hundred Forty Three Thousand, Two Hundred Fifty Only), *excluding all the applicable taxes.*

Our Financial Bids shall be fixed and remain valid for the duration of the contract and extension period of the contract.

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

We remain,

Yours sincerely,

Authorized Signature {In full and initials}: _____

Name and Title of Signatory: _____

In the capacity of: _____

Address: _____

E-mail: _____

*Amount is specified only for illustrative purpose.

ILLUSTRATIVE Price Schedule

[To be signed & stamped by the Bidder and reproduced on the letter head. To be attached with Financial Bid]

Name of Bidder _____.

Bidders are ONLY required to submit the Cost of Single Certification i.e. A (including component breakdown as below) and the Design cost of all certifications i.e. F below which are exclusive of sales tax. It is to be noted that the price of both levels shall be the same.

1 Year Financial Plan (Fixed Unit Pricing Model)

Description	Unit Cost per Officer per Certificate (PKR)	Total lump sum cost for all certifications as required by TORs (PKR)
Cost of Single Package	A = 500,000/-	-----
Cost of Design of all Certifications	-----	F = 2,000,000/-

Components Breakdown of A quoted above:

Description	Unit Cost per Officer per Certificate (PKR)
Delivery of the Certificate	200,000/-
Hospitality Cost	100,000/-
Examination Cost	100,000/-
Any required administrative or coordination support	50,000/-
Any other allied costs (please specify)	50,000/-
TOTAL PRE TAX (PKR)	500,000/-

Calculation for Year 1:

Unit Cost per Officer per Certificate (PKR)	A = 500,000
Estimated Number of participants in Year 1	750
TOTAL COST FOR YEAR 1	375,000,000 = 500,000 x 750

Three-Year Projection with Inflation Adjustment for Delivery of Certifications

Year	Estimated Participants	Base Cost (PKR)	Inflation Adjustment	Adjusted Total Cost (PKR)
Year 1	750	375,000,000	—	375,000,000/-
Year 2	750	375,000,000	+10%	412,500,000 = [375,000,000 × 1.10]
Year 3	750	375,000,000	+21%	453,750,000 = [375,000,000 × 1.21]
Total Delivery Cost Over 3 Years				1,241,250,000 = [375,000,000 + 412,500,000 + 453,750,000]

Total Design and Delivery Cost (over contract period- inclusive of taxes)

Total Delivery Cost [E]	1,241,250,000/-
Total Design Cost [F]	2,000,000
Total Design and Delivery Cost [G=E+F]	1,243,250,000 = 1,241,250,000 + 2,000,000
Sales Tax @ 16% [H = G x 16%]	198,920,000 = 1,243,250,000 x 16%
Grand Total Financial Bid (Inclusive of Taxes) [I = G + H]	1,442,170,000 = 1,243,250,000 + 198,920,000

Note:

- FBR reserves the right to alter number of streams or cohort sizes as needed.
- Payment shall be made as per defined payment mechanism.
- Currency & Pricing: All prices must be quoted in Pakistani Rupees (PKR) in whole numbers.
- Tax & Compliance: The bidder shall be responsible for compliance with all applicable tax laws and regulations in Pakistan.
- No Hidden Charges: No additional charges beyond those listed in this Price Schedule shall be accepted once the contract is awarded. Any deviation or undisclosed costs may result in bid disqualification.
- 1.1x is to account for inflation @10% in cost for financial bidding.

ILLUSTRATION of Sealed Financial Bid shall be submitted as under:

First - Year Financial Plan (Fixed Unit Pricing Model)

Description	Unit Cost per Officer per Certificate (PKR)	Total lump sum cost for all certifications as required by TORs (PKR)
Cost of Single Package	A = 500,000/-	-----
Cost of Design of all Certifications	-----	F = 2,000,000/-

- Cost A and F are exclusive of taxes. Bidders must not include any amount of tax in Cost A and F as for the purpose of comparison, only 16% Salex Tax will be added in the total cost as per Illustrative Price Schedule. The amounts of applicable taxes other than 16% Sales Tax will be added in the contracts of Most Advantageous Bidders. Due to differences in WHT / Income Tax and exemptions, the same are not included in the above cost to avoid any undue advantage being given to any bidder.

Components Breakdown (To Be Included in Unit Price Above):

Description	Unit Cost per Officer per Certificate (PKR)
Delivery of the Package	200,000/-
Hospitality Cost	100,000/-
Examination Cost (please specify for purposes of re-take policy)	100,000/-
Any required administrative or coordination support	50,000/-
Any other allied costs (please specify)	50,000/-
TOTAL (PKR)	A = 500,000/-

Note:

3. Any bidder who will NOT provide the information in required format shall be rejected.
4. The bid with the lowest quoted cost shall receive the maximum 10 marks, while all other bids shall be awarded marks in proportion to the lowest bid using the formula defined in the financial evaluation.

Signatures of authorized person and Stamp of Bidder: -----