



FEDERAL BOARD OF REVENUE

Invitation to Bid

“Hiring of Services of a University for Master’s (MS) Program”

1. Sealed bids are invited from reputable University registered with HEC, for hiring of services for design and delivery of a customized master’s (MS) program for newly inducted Federal Board of Revenue (FBR) officers.
2. Bidding documents are available on e-PADS and FBR/PPRA Websites i.e. <https://www.ppra.gov.pk> & <https://www.fbr.gov.pk/> and can be downloaded free of cost. Encrypted electronic bids duly completed and in conformity with Bidding Documents must be submitted online on e-Pak Acquisition and Disposal System (e-PADS) website till 11.00 AM dated 24.04.2025 and bid shall be opened on the same day & date i.e. at 11.30 a.m. in the presence of available representatives of the Educational Institution. Bidding shall be carried out by **Single Stage Two Envelope Procedure**. All the bidders acquiring bidding documents online will intimate the department at the email address at the end of the advertisement.
3. Only Universities/service providers registered with PPRA on E-PADS are eligible to participate in the bidding process and downloaded the bidding documents. Interested eligible bidders may request for further information/clarification by email at hasham.malik@fbr.gov.pk during official Business Days and timing at the address given below, within Seven (07) days before the proposal submission deadline.
4. The document in hard/ printed form; on specific request via official email or printed over official letterhead duly signed and stamped by the authorized signatory, can be sent through courier for a non-refundable amount of **PKR 5,000** or an equivalent amount in a freely convertible currency.
5. Hard copy of sealed bids prepared in accordance with instructions contained in the bidding documents must be delivered to the address below on or before 11:00 AM dated 24 April, 2025. Submission of bids through email is not permitted. Late Bids will be rejected. Bids will be opened the same day at 11:30 am. This advertisement is also available on the PPRA website at www.ppra.org.pk.
6. A Pre-bid Meeting will take place on 8th April, 2025 at 2:30 PM at Conference Hall, FBR HQ, Constitution Avenue, G-5/2, Islamabad. The bidders who wish to join the meeting virtually can join by using the following link <https://vlc.fbr.gov.pk/meeting/> (Meeting ID: 506506, Passcode: 0510, Time: April 8, 2025 at 2:30 PM Islamabad).
7. Sealed bids (as prescribed in Bid Data Sheet of the Bidding Document) in accordance with the provisions of Public Procurement Rules, 2004 and terms and conditions defined in the bidding document, supported by bid security PKR. **1,000,000 (One million Only)**, in the shape of pay order/demand draft/ call deposit/banker's cheque in the name of **Secretary (Administration)**, FBR (HQ), Islamabad should reach **Room 506, Fifth Floor, Federal Board of Revenue (FBR) HQ, Islamabad on/or before 1100 hours by 24 April 2025**.
8. In case opening date(s) is declared as a Public Holiday by the Government, the next working date shall be deemed to be the date for submission and opening of tender(s) at the same time and place. FBR may reject all bids at any time prior to the acceptance of a bid by invoking

rule 33 of Public Procurement Rule (PPR), 2004.

Hasham Khalid Malik
Secretary (Administration)
Room 506, Fifth Floor,
Federal Board of Revenue (HQ)
Islamabad
Email: hasham.malik@fbr.gov.pk
Phone No: 051-9203679



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Section-I: Invitation to Bids

1.1 INVITATION TO BIDDERS

- 2 Sealed bids are invited from reputable University registered with PPRA on E-PADS and also registered with Income Tax and Sales Tax Departments, for hiring of services of a reputable university for design and delivery of a customized master's (MS) program for newly inducted Federal Board of Revenue (FBR) officers.
- 1 Bidding documents are available on e-PADS and FBR/PPRA Websites i.e. <https://www.ppra.gov.pk> & <https://www.fbr.gov.pk/> and can be downloaded free of cost. Encrypted electronic bids duly completed and in conformity with Bidding Documents must be submitted online on e-Pak Acquisition and Disposal System (e-PADS) website till 11.00 AM dated 24.04.2025 and bid shall be opened on the same day & date i.e. at 11.30 a.m. in the presence of available representatives of the Educational Institution. Bidding shall be carried out by **Single Stage Two Envelope Procedure**. All the bidders acquiring bidding documents online will intimate the department at the email address at the end of the advertisement.
- 2 Only firms registered with PPRA on E-PADS as vendors are eligible to participate in the bidding process and downloaded the bidding documents. Interested eligible bidders may request for further information/clarification by email at hasham.malik@fbr.gov.pk during official Business Days and timing at the address given below, within Seven (07) days before the proposal submission deadline.
- 3 The document in hard/ printed form; on specific request via official email or printed over official letterhead duly signed and stamped by the authorized signatory, can be sent through courier for a non-refundable amount of **PKR 5,000** or an equivalent amount in a freely convertible currency.
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Section-II: Instructions to Bidders (ITB)

2.1. Introduction

2.1.1 Scope of Bid

- i) The FBR, as indicated in the Bid Data Sheet (BDS) invites Bids for the provision of Services as specified in the Section-IV Bid Data Sheet (BDS) and Section III - Technical Specifications & Section VI- Schedule of Requirements. Successful Bidders will be expected to deliver, install/commission) the services within the specified period and timeline(s) as stated in the BDS.

2.1.2 Source of Funds

- i) The FBR named in the Bid Data Sheet has received a budget from the Government. The FBR intends to apply the provided funds/ a portion of this budget to make eligible payments under the contract for which the Invitation to bids has been issued.

2.1.3 Eligible Bidders

- i) The Invitation to Bids is open to HEC recognized universities, registered with relevant Registration Authorities and Tax Departments/ Authorities (Income Tax, Sales Tax etc.), except as provided hereinafter.
- ii) Government-owned enterprises may participate only if they are duly/legally authorized in this regard by the respective/relevant competent forum/authority.
- iii) Bidders shall not be under a declaration of blacklisting by the FBR.

- iv) A Bidder shall not have a conflict of interest. All Bidders found to have a conflict of interest shall be Non-Responsive. A Bidder may be considered to have a conflict of interest with one or more parties in this bidding process, if they:
- a) Are associated or have been associated for the procurement of the services to be purchased under this Invitation for Bids, directly or indirectly with a firm or any of its affiliates that have been engaged by the FBR to provide consulting services for the preparation of the design, specifications and other documents to be used.
 - b) Have controlling shareholders in common; or
 - c) Receive or have received any direct or indirect subsidy from any of them; or
 - d) Have the same legal representative for purposes of this Bid; or
 - e) Have a relationship with each other, directly or through common third parties, that puts them in a position to have access to information about or influence on the Bid of another Bidder, or influence the decisions of the FBR regarding this Bidding process; or
- vii) A Bidder may be ineligible if –
- (a) The Bidder is declared bankrupt or, in the case of company or firm, insolvent;
 - (b) Payments in favor of the Bidder is suspended in accordance with the judgment of a court of law other than a judgment declaring bankruptcy and resulting, in accordance with the national laws, in the total or partial loss of the right to administer and dispose of its property;
 - (c) Legal proceedings are established against such Bidder involving an order suspending payments and which may result, in accordance with the national laws, in a declaration of bankruptcy or in any other situation entailing the total or partial loss of the right to administer and dispose of the property;

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- (d) The Bidder is convicted, by a final judgment, of any offence involving professional conduct;
 - (e) The Bidder is debarred and blacklisted due to involvement in corrupt and fraudulent practices in accordance with the provision of PPRA rules.
 - (f) The Bidder is debarred and blacklisted in general (i.e. to the extent of all public procurement) due to consistent performance failure in accordance with PPRA rules.
 - (g) The firm, service provider and HR firm is blacklisted/ debarred by any international organization.
- viii) Bidders shall provide to the FBR evidence of their eligibility, proof of compliance with the necessary legal requirements to carry out the contract effectively.
- ix) Bidders shall provide such evidence of their continued eligibility satisfactory to the FBR, as the FBR shall reasonably request.
- x) Bidders shall submit proposals relating to the nature, conditions and modalities of sub-contracting wherever the sub-contracting of any elements of the contract amounting to more than ten percent of the Bid price is envisaged.
- 2.1.4. Eligible Services**
- i) All services/services to be supplied under the Contract shall have their origin in eligible source countries, defined in the *Bid Data Sheet (BDS/Technical Specification)*, and all expenditures made under the contract will be limited to such services and related services.
- 2.1.5. Cost of Bidding**
- i) The Bidder shall bear all costs associated with the preparation and submission of its Bid, and the FBR named in the Bid Data Sheet, hereinafter referred to as “the FBR,” will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the Bidding process.
- 2.1.6. One person one bid**
- i) As per Rule a Bidder shall submit only one Bid in the same bidding process, either individually as a Bidder or as a member in a joint venture or any similar arrangement.

- ii) No Bidder can be a sub-contractor firm while submitting a Bid individually or as a member of a joint venture in the same Bidding process.
- iii) A Bidder, if acting in the capacity of subcontractor firm in any Bid, shall not submit bid for the same.

2.2. The Bidding Documents

2.2.1. Content of Bidding Documents

- i) The services required, Bidding procedures, and contract terms are prescribed in the Bidding documents. The Bidding documents, inter alia, include:
 - (a) Invitation to Bids
 - (b) Instructions to Bidders (ITB)
 - (c) Technical Specifications
 - (d) Bid Data Sheet
 - (e) General Conditions of Contract (GCC)
 - (f) Schedule of Requirements
 - (g) Bid Form
 - (h) Bidder Profile Form
 - (i) General Information Form
 - (j) Bid Evaluation Criteria
 - (k) Affidavit
 - (l) Bid Security Form
 - (m) Contract Form
 - (n) Financial Bid Form / Price Schedule
 - (o) Check List

The Bidder is required to examine all instructions, forms, terms, and specifications in the Bidding documents. Failure to furnish all information as required by the Bidding documents or to submit a Bid not responsive to the Bidding documents in every respect will be at the Bidder's risk and may result in the rejection of its Bid.

FBR is not responsible for the completeness of the Bidding Documents and their addenda, if they were not obtained directly from its website or website of A. Re-confirming from the FBR that all pages/ contents have been properly and clearly received is the prime responsibility of the Bidder.

**2.2.2. Clarification
of Bidding
Documents**

- i) A prospective Bidder requiring any clarification of the Bidding documents may notify the FBR in writing or by email at the FBR's address indicated in Invitation to Bid/ Tender Notice/ Advertisement. The FBR will respond in writing to any request for clarification of the Bidding documents which it receives no later than seven (7) days prior to the deadline for the submission of Bids prescribed in the Bid Data Sheet. Written copies of the FBR's response (including an explanation of the query but without identifying) will be sent to all prospective Bidders that have received the Bidding documents.
- ii) A prospective Bidder requiring any clarification of the Bidding Documents may notify the FBR in writing or in electronic form that provides record of the content of communication at the FBR's address indicated in the **BDS**.
- iii) The FBR will within three (3) working days after receiving the request for clarification, respond in writing or in electronic form to any request for clarification provided that such request is received not later than seven (7) days prior to the deadline for the submission of Bids. As prescribed in **ITB 2.2.2 (i), above**. However, this clause shall not apply in case of alternate methods of Procurement.
- iv) Copies of the FBR's response will be uploaded on the website of FBR and forwarded to identified Prospective Bidders through an expeditious identified source of communication, e.g.: e-mail etc., including a description of the inquiry, but without identifying its source.
- v) Should the FBR deem it necessary to amend the Bidding Documents as a result of a clarification, it shall do so following the procedure under **ITB 2.2.3**.
- vi) 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 Bidders may request clarification of the

schedule of requirement, the Evaluation Criteria or any other aspects of the Bidding Documents.

- vii) Minutes of the pre-Bid meeting, if applicable, including the text of the questions asked by Bidders, including those during the meeting (without identifying the source) and the responses given, together with any responses prepared after the meeting will be transmitted promptly to all prospective Bidders who have obtained the Bidding Documents and by uploading same on the website of the FBR. Any modification to the Bidding Documents that may become necessary as a result of the pre-Bid meeting shall be made by the FBR exclusively through the use of an Addendum pursuant to ITB 2.2.3. Non-attendance at the pre-Bid meeting will not be a cause for disqualification of a Bidder.

2.2.3. Amendment of Bidding Documents

- i) At any time prior to the deadline for submission of Bids, but not later than three (3) days before the closing date of the submission of Bid, the FBR, for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder, may modify the Bidding documents by amendment. Any such change/amendment in the Bidding documents shall be provided in a timely manner, preferably through electronic means also, not later than three (3) days, and on equal opportunity basis as the case may be.
- ii) In order to allow prospective Bidders reasonable time in which to take an addendum into account in preparing their Bids, the FBR, at its discretion, may extend the deadline for the submission of Bids, in the manner similar to the original advertisements, so as to avoid any inconvenience and to doubly ensure level playing field for all prospective bidders.

2.3. Preparation of Bids

2.3.1. Language of Bid

- i) The Bid prepared by the Bidder, as well as all correspondence and documents relating to the Bid exchanged by the Bidder and the FBR shall be written in the language specified in the Bid Data Sheet. Supporting documents and printed literature furnished by the Bidder may be in same language.

2.3.2. Bid Form

- i) The Bidder shall complete the Bid Form and the appropriate Price Schedule (Financial Bid) furnished in the Bidding documents, indicating the services to be supplied, a brief

description of the services, their country of origin, quantity, and prices.

2.3.3. Bid Prices

- i) The Bidder shall indicate on form 7.6 the unit prices (where applicable) and total Bid price of the services it proposes to supply under the contract.
- ii) Prices indicated on the Price Schedule shall be package wise
- iii) The Bidder's separation of price components in accordance with ITB Clause 2.3.3(ii) above will be solely for the purpose of facilitating the comparison of Bids by the FBR and will not in any way limit the FBR's right to contract on any of the terms offered.
- iv) Prices quoted by the Bidder shall be fixed during the Bidder's performance of the contract and not subject to variation on any account, unless otherwise specified in the Bid Data Sheet. A Bid submitted with an **adjustable price quotation** will be treated as non-responsive and may be rejected.

2.3.4. Bid Currencies

- i) Prices shall be quoted in **Pak Rupees** for local/DDP items unless otherwise specified in the Bid Data Sheet.

2.3.5. Documents Establishing Bidder's Eligibility and Qualification

- i) Pursuant to ITB Clause 2.1.3, the Bidder shall furnish, as part of its Bid, documents establishing the Bidder's eligibility to Bid and its qualifications to perform the contract if its Bid is accepted.
- ii) The documentary evidence of the Bidder's eligibility to Bid shall establish to the FBR's satisfaction that the Bidder, at the time of submission of its Bid, is eligible as defined under ITB Clause 2.1.3.
- iii) The documentary evidence, of the Bidder's qualifications to perform the contract if its Bid is accepted, shall establish to the FBR's satisfaction:

- a) that the Bidder has the financial, technical, and production capability necessary to perform the contract;
- b) that the Bidder meets the qualification criteria listed in the Bid Data Sheet.

2.3.6. Documents Establishing Services Eligibility and Conformity to Bidding Documents

- i) Pursuant to ITB Clause 2.1.4, the Bidder shall furnish, as part of its Bid, documents establishing the eligibility and conformity to the Bidding documents of all services and related services which the Bidder proposes to supply under the contract.
- ii) The documentary evidence of the eligibility of the services shall consist of a statement in the Price Schedule/Financial Bid
- iii) The documentary evidence of conformity of the services to the Bidding documents may be in the form of literature, drawings, data and shall consist of:
 - (a) a detailed description of the essential technical and performance characteristics of the services;
 - (b) a list giving full particulars, including available sources and current prices of spare parts, special tools, etc., necessary for the proper and continuing functioning of the services for a period to be specified in the Bid Data Sheet, following commencement of the use of the services by the FBR; and
 - (c) an item-by-item commentary on the FBR's Technical Specifications demonstrating **responsiveness** of the services to those specifications, or a statement of deviations and exceptions to the provisions of the Technical Specifications.

- v) **Pursuant to the requirements as indicated in ITB 2.3.6, the Bidder shall furnish, as part of its Bid, all those documents establishing the eligibility in conformity to the terms and conditions specified in the Bidding Documents for all services and related services which the Bidder proposes to deliver.**
- vi) The required documents and other accompanying documents must be in English.

2.3.7. Bid Security

- i) The Bidder shall furnish, as part of its Bid, a Bid security in the amount specified in the Bid Data Sheet.
- ii) The Bid security is required to protect the FBR against the risk of Bidder's conduct which would warrant the security's forfeiture Pursuant to ITB Clause 2.3.7. (vii).
- iii) The Bid security shall be in Pakistan Rupees and shall be in the following form:
 - (a) Pay Order (PO) valid for 180, one hundred and eighty Days, beyond the validity of Bid.
- iv) Any Bid not secured in accordance with ITB Clauses 2.3.7 (i) and (ii) may be rejected by the FBR as non-responsive.
- v) Unsuccessful Bidders' Bid security will be discharged or returned as promptly as possible but not later than 30, thirty days after the expiration of the period of Bid validity prescribed by the FBR pursuant to ITB Clause 2.3.7 (ii) or along with unopened financial proposal as per rule which shall take precedence, and is as under:
- vi) The successful Bidder's Bid security will be discharged upon the Bidder signing the contract, pursuant to ITB Clause 2.6.1, and furnishing the Performance Guarantee, pursuant to ITB Clause 2.6.2.
- vii) The Bid security may be forfeited:

- a. If a Bidder withdraws its Bid during the period of Bid validity specified by the Bidder on the Bid Form; or
- b. In the case of a successful Bidder, if the Bidder:
 - i. Fails to sign the contract in accordance with ITB Clause 2.6.3; **or**
 - ii. Fails to furnish Performance Guarantee in accordance with ITB Clause 2.6.2; or
 - iii. If the blacklisting proceedings under A rule are initiated and the bidder is declared blacklisted after due process of law.

2.3.8. Period of Validity of Bids

- i) Bids shall remain valid for the period specified in the Bid Data Sheet after the date of Bid opening prescribed by the FBR. A Bid valid for a shorter period may be rejected by the FBR as non-responsive.
- ii) In exceptional circumstances, the FBR may solicit the Bidder's consent to an extension of the period of validity. The request and the responses thereto shall be made in writing (or by email). The Bid security provided under ITB Clause 2.3.7 shall also be suitably extended. A Bidder may refuse the request without forfeiting its Bid security. A Bidder accepting the request will not be required nor permitted to modify its Bid.

2.3.9. Format and Signing of Bid

- i) The Bidder shall prepare an original Bid indicated in the Bid Data Sheet, clearly marking each "ORIGINAL BID" as appropriate.
- ii) The Bidder shall authorize a person/ persons for signing, submission and further correspondence with FBR on behalf of bidder. Authority letter must be part of bid. However, in case of any issue bidder shall be responsible for all consequences.
- iii) The original and the copy or copies of the Bid shall be typed or written in indelible ink and shall be signed by the Bidder or a person duly authorized to bind the Bidder to the contract. All pages of the Bid, shall be signed and stamped by the authorized person.
- iv) Any interlineation, erasures, or overwriting shall be valid only if they are initialed by the authorized person for signing the Bid.

- v) The original Bid shall be typed or written in indelible ink and shall be signed by the Bidder or a person duly authorized to sign on behalf of the Bidder. This authorization shall consist of a written confirmation as specified in the **BDS** and shall be attached to the Bid. The name and position held by each person signing the authorization must be typed or printed below the signature. All pages of the Bid, shall be signed and stamped by the authorized person.
- vi) Any interlineations, erasures, or overwriting shall be valid only if they are signed by the person or persons signing the Bidder.
- vii) The Bidder shall furnish information as described in the Form of Bid on commissions or gratuities, if any, paid or to be paid to agents relating to this Bid and to contract execution if the Bidder is awarded the contract.

2.4. Submission of Bids

2.4.1 Sealing and Marking of Bids

- i) The Bidder shall seal the original Bid in separate envelopes, duly marking the envelopes as “ORIGINAL”. The envelopes shall then be sealed in an outer envelope.
- ii) The inner and outer envelopes shall:
 - a. be addressed to the FBR at the address given in the Bid Data Sheet; and
 - b. bear the title of procurement Activity indicated in the Bid Data Sheet, the Invitation to Bids (ITB) title and number indicated in the Bid Data Sheet, and a statement: “DO NOT OPEN BEFORE..... (time and date),” *[to be completed with the time and the date specified in the Bid Data Sheet, pursuant to ITB Clause 2.4.2.]*
- iii) The inner envelopes shall also indicate the name and address of the Bidder to enable the Bid to be returned unopened in case it is declared “late”.
- iv) If the outer envelope is not sealed and marked as required by ITB Clause 2.4.1 (i), the FBR will assume no responsibility for the Bid’s misplacement or premature opening.
- v) In case of Single Stage Two Envelope Procedure, The Bid shall comprise two envelopes submitted simultaneously, one called

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the Technical Proposal and the other Financial Proposal. Both envelopes to be enclosed together in an outer single envelope called the Bid. Each Bidder shall submit his bid as under:

- a) Bidder shall submit his **TECHNICAL PROPOSAL** and **FINANCIAL PROPOSAL** in separate inner envelopes and enclosed in a single outer envelope.
 - b) **ORIGINAL Bid** shall be separately sealed and put in separate envelopes and marked as such.
 - (c) The envelopes containing the **ORIGINAL** will be put in one sealed envelope and addressed / identified as given in **BDS**.
- vi) The inner and outer envelopes shall:
- a) be addressed to the FBR at the address provided in the **BDS**;
 - b) bear the name and identification number of the contract as defined in the **BDS**; and provide a warning not to open before the time and date for bid opening, as specified in the **BDS**, pursuant to **ITB 2.4.2**;
 - c) In addition to the identification required in Sub- Clause (b) hereof, the inner envelope shall indicate the name and address of the Bidder to enable the bid to be returned unopened in case it is declared “late” pursuant to **ITB.2.4.3**.
- vii) If all envelopes are not sealed and marked as required by **ITB 2.4.1** or incorrectly marked, the FBR will assume no responsibility for the misplacement or premature opening of Bid.

2.4.2 Deadline for Submission of Bids

- i) Bids must be received by the FBR at the address specified under **BDS** no later than the time and date specified in the Bid Data Sheet. Bids received through courier services shall not be entertained.
- ii) The FBR may, at its discretion and as per rule, extend this deadline for the submission of Bids by amending the Bidding documents in accordance with **ITB Clause 2.2.2 & 2.2.3** in which case all rights and obligations of the FBR and Bidders previously subject to the deadline will thereafter be subject to the deadline as extended.
- iii) Bids shall be received by the FBR at the address specified under **BDS** no later than the date and time specified in the **BDS**.

2.4.3. Late Bids

- i) Any Bid received by the FBR after the deadline for submission of Bids prescribed by the FBR pursuant to ITB Clause 2.4.2 will be rejected and returned unopened to the Bidder.
- ii) The FBR shall not consider for evaluation any Bid that arrives after the deadline for submission of Bids.
- iii) Any Bid received by the FBR after the deadline for submission of Bids shall be declared late, recorded, rejected and returned unopened to the Bidder.

2.4.4. Modification and Withdrawal of Bids

- i) The Bidder may modify or withdraw its Bid after the Bid's submission, provided that written notice of the modification, including substitution or withdrawal of the Bids, is received by the FBR prior to the deadline prescribed for submission of Bids.
- ii) The Bidder's modification or withdrawal notice shall be prepared, sealed, marked, and dispatched in accordance with the provisions of Clause (i) A withdrawal notice may also be sent by email, but followed by a signed confirmation copy, postmarked not later than the deadline for submission of Bids.
- iii) No Bid may be modified after the deadline for submission of Bids.
- iv) No Bid may be withdrawn in the interval between the deadline for submission of Bids and the expiration of the period of Bid validity specified by the Bidder on the Bid Form. Withdrawal of a Bid during this interval may result in the Bidder's forfeiture of its Bid security (along with other remedies available), pursuant to the ITB Clause 2.3.7 (vii).
- v) A Bidder may withdraw its Bid after it has been submitted, provided that written notice of the withdrawal of the Bid, is received by the FBR prior to the deadline for submission of Bids.
- vi) Revised bid may be submitted after the withdrawal of the original bid before the deadline for submission of Bids.

2.5. Opening and Evaluation of Bids

2.5.1. Opening of Bids by the FBR

- i) The FBR will open all Bids, in public, in the presence of Bidders' or their representatives who choose to attend, and other parties with a legitimate interest in the Bid proceedings at

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the place, on the date and at the time, specified in the **BDS**. The Bidders' representatives present shall sign a register/attendance sheet as proof of their attendance.

- ii) First, envelopes marked "WITHDRAWAL" shall be opened and read out and the envelope with the corresponding bid shall not be opened, but returned to the Bidder. No bid withdrawal shall be permitted unless the corresponding Withdrawal Notice contains a valid authorization to request the withdrawal and is read out at bid opening-
- iii) Second, outer envelopes marked "SUBSTITUTION" shall be opened. The inner envelopes containing the Substitution Bid shall be exchanged for the corresponding Original Bid being substituted, which is to be returned to the Bidder unopened. No envelope shall be substituted unless the corresponding Substitution Notice contains a valid authorization to request the substitution and is read out and recorded at bid opening.
- iv) Next, outer envelopes marked "MODIFICATION" shall be opened. No Technical Proposal and/or Financial Proposal shall be modified unless the corresponding Modification Notice contains a valid authorization to request the modification and is read out and recorded at the opening of the Bids. Any Modification shall be read out along with the Original Bid except in case of Single Stage Two Envelope Procedure where only the Technical Proposal, both Original as well as Modification, are to be opened, read out, and recorded at the opening. Financial Proposal, both Original and Modification, will remain unopened till the prescribed financial bid opening date.
- v) In case of Single Stage Two Envelope Procedure, the FBR will open the Technical Proposals in public at the address, date and time specified in the **BDS** in the presence of Bidders' designated representatives who choose to attend and other parties with a legitimate interest in the Bid proceedings. The Financial Proposals will remain unopened and will be held in custody of the FBR until the specified time of their opening.
- vi) The envelopes holding the Technical Proposals shall be opened one at a time, and the following read out and recorded: (a) the name of the Bidder; (b) the presence of a Bid Security, if required; and (c) Any other details as the FBR may consider appropriate.

- vii) Bidders are advised to send in a representative with the knowledge of the content of the Bid who shall verify the information read out from the submitted documents. Failure to send a representative or to point out any un-read information by the sent Bidder's representative shall indemnify the FBR against any claim or failure to read out the correct information contained in the Bidder's Bid.
- viii) The FBR shall prepare minutes of the Bid opening. The record of the Bid opening shall include, as a minimum: the name of the Bidder and whether or not there is a withdrawal, substitution or modification, the Bid price if applicable.
- ix) The Bidders' representatives who are present shall be requested to sign on the attendance sheet. The omission of a Bidder's signature on the record shall not invalidate the contents and affect the record.
- x) Minutes of the Financial Bid Opening shall be recorded.

**2.5.2.
Confidentiality**

- i) 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 persons not officially concerned with such process until the time of the announcement of the respective evaluation report in accordance with the requirements of rule.
- ii) Any effort by a Bidder to influence the FBR processing of Bids or award decisions may result in the rejection of its Bid.
- iii) Notwithstanding **ITB Clause 2.2.2** from the time of Bid opening to the time of contract award, if any Bidder wishes to contact the FBR on any matter related to the Bidding process, it should do so in writing or in electronic forms that provides record of the content of communication.

**2.5.3. Clarification
of Bids**

- i) As per rule, to assist in the examination, evaluation and comparison of Bids and post-qualification of the Bidders, the FBR may, at its discretion, ask any Bidder for a clarification of its Bid including breakdown of prices to determine its reasonability. Any clarification submitted by a Bidder that is not in response to a request by the FBR shall not be considered.

- ii) The request for clarification and the response shall be in writing or in electronic forms that provide record of the content of communication. In case of Single Stage Two Envelope Procedure, no change in the prices or substance of the Bid shall be sought, offered, or permitted. Whereas in case of Single Stage One Envelope Procedure, only the correction of arithmetic errors discovered by the FBR in the evaluation of Bids should be sought in accordance with ITB Clause 2.5.6.
- iii) 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:
 - 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.
 - f) Change in the ranking of the Bidder
- iv) From the time of Bid opening to the time of Contract award if any Bidder wishes to contact the FBR on any matter related to the Bid it should do so in writing or in electronic forms that provide record of the content of communication.

2.5.4. Preliminary Examination

- i) The FBR will examine the Bids to determine whether they are complete, whether any computational errors have been made, whether required sureties have been furnished, whether the documents have been properly signed, and whether the Bids are generally in order.
- ii) Arithmetical errors will be rectified on the following basis:-
 - a. If there is a discrepancy between the unit price 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. If the Service provider does not accept the correction of the errors, its Bid may be rejected, and its Bid security may be forfeited.
 - b. If there is a discrepancy between words and figures, the amount in words will prevail.
- iii) Prior to the detailed evaluation, the FBR will determine the responsiveness of each Bid to the Bidding documents, pursuant

to ITB Clause 2.5.5. For purposes of these Clauses, a responsive Bid is one which conforms to all the terms and conditions of the Bidding documents without material deviations. Deviations from, or objections or reservations to critical provisions, **such as** those concerning **Bid Security** (ITB Clause 2.3.7), **Applicable Law, Taxes and Duties** & mandatory Registrations/ Renewals will be deemed to be a material deviation. The FBR's determination of a Bid's responsiveness is to be based on the contents of the Bid itself without recourse to extrinsic evidence.

- iv) If a Bid is not responsive, it will be rejected by the FBR and may not subsequently be made responsive by the Bidder by correction of the non-conformity.
- v) Prior to the detailed evaluation of Bids, the FBR will determine whether each Bid:
 - a) Meets the eligibility criteria defined in **ITB 2.1.3** and **ITB 2.1.4**;
 - b) Has been prepared as per the format and contents defined by the FBR in the Bidding Documents;
 - c) Has been properly signed;
 - d) Is accompanied by the required securities; and
 - e) Is responsive to the requirements of the Bidding Documents.

The FBR's determination of a Bid's responsiveness will be based on the contents of the Bid itself.

2.5.5. Examination of Terms and Conditions; Technical Evaluation

- i) The FBR shall examine the Bid to confirm that all terms and conditions specified in the **GCC** have been accepted by the Bidder without any material deviation or reservation.
- ii) The FBR shall evaluate the technical aspects of the Bid submitted to confirm that all requirements specified in **Section III-Technical Specifications, Section VII – Schedule of Requirements & Evaluation Criteria as provided in BDS**, have been met without material deviation or reservation.
- iii) If after the examination of the terms and conditions and the technical evaluation, the FBR determines that the Bid is not responsive in accordance, it shall reject the Bid.

2.5.6. Correction of Errors

- i) Bids determined to be substantially responsive will be checked for any arithmetic errors. Errors will be corrected as follows: -

- 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 FBR 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
- c) Where there is a discrepancy between the amounts in figures and in words, the amount in words will govern.
- d) Where there is discrepancy between grand total of price schedule and amount mentioned on the Form of Bid, the amount referred in Price Schedule shall be treated as correct subject to elimination of other errors.

- ii) The amount stated in the Bid will, be adjusted by the FBR in accordance with the above procedure for the correction of errors. The concurrence of the Bidder shall be considered as binding upon the Bidder. If the Bidder does not accept the corrected amount, its Bid will then be rejected, and the Bid Security may be forfeited, or the Bid Securing Declaration may be executed in accordance with **ITB 2.3.7**.

2.5.7. Conversion to Single Currency

- i) As per rule, to facilitate evaluation and comparison, the FBR will convert all Bid prices expressed in the amounts in various currencies in which the Bid prices as follows:

For the purposes of comparison of bids quoted in different currencies, the price shall be converted into a single currency specified in the bidding documents. The rate of exchange shall be the selling rate, prevailing on the date of opening of bids specified in the bidding documents, as notified by the State Bank of Pakistan on that day, in case of holiday in State Bank of Pakistan on the day of opening financial bids, then previous working day's ex-change rates will prevail.

2.5.8. Post-Qualification & Evaluation of Bids

- i) In the absence of **prequalification**, the FBR will determine to its satisfaction whether the Bidder is qualified to perform the contract satisfactorily, in accordance with the evaluation criteria listed in BDS & pursuant to ITB Clause 2.1.3.
- ii) The determination will take into account the Bidder's financial, technical, and production/ supplying capabilities. It will be

based upon an examination of the documentary evidence of the Bidder's qualifications submitted by the Bidder, pursuant to ITB Clause 2.3.6, as well as such other information required for eligibility/qualification expressed in Bid Data Sheet as the FBR deems necessary and appropriate.

- iii) The FBR will **technically evaluate** and compare the Bids which have been determined to be responsive, pursuant to ITB Clause 2.5.5, as per Technical Specifications required.
- iv) The **financial evaluation** of a Bid will be on the basis of form of Price Schedules/ Financial Bid Form 7.6 to be decided by the FBR which must include clear cut instruction regarding item wise or package wise evaluation inclusive of prevailing taxes, duties, fees etc.

2.5.9. Contacting the FBR

- i) Subject to ITB Clause 2.5.3, no Bidder shall contact the FBR on any matter relating to its Bid, from the time of the Bid opening to the time the evaluation report is made public i.e. 10 days before the contract is awarded. If the Bidder wishes to bring additional information or has grievance to the notice of the FBR, it should do so in writing.
- ii) Any effort by a Bidder to influence the FBR during Bid evaluation, or Bid comparison may result in the rejection of the Bidder's Bid.

2.5.10. Grievance Redressal

- i) As per Rule, FBR shall constitute a Grievance Redressed Committee (GRC) comprising of odd number of persons with proper powers and authorization to address the complaints. The GRC shall not have any of the members of the Procurement Evaluation Committee. The Committee may preferably have one subject specialist depending upon the nature of the procurement in addition to one person with legal background as per their availability to the FBR.
- ii) Any Bidder feeling aggrieved can file its written complaint against the eligibility parameters or any other terms and conditions prescribed in the Bidding documents found contrary to provision of Rule, and the same shall be addressed by the FBR well before the proposal submission deadline.
- iii) Any party can file its written complaint against the eligibility parameters or any other terms and conditions prescribed in the bidding documents found contrary to provision of Rule and the

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same shall be addressed by the FBR well before the proposal submission deadline.

- iv) Any Bidder feeling aggrieved by any act of the FBR after the submission of his Bid may lodge a written complaint concerning his grievances not later than ten days after the announcement of the Final evaluation reports. In case of single stage - two envelope bidding procedure any bidder feeling aggrieved from technical evaluation may file a grievance within 5 days of announcement of the technical evaluation report. After completion of the technical evaluation process, the FBR shall immediately upload the technical evaluation report on the website of A and FBR for obtaining/ receiving grievance petitions from the prospective bidders (if any).
- v) In case, the complaint/grievance is filed after the issuance of the final evaluation report, the complainant cannot raise any objection on technical evaluation of the report. Provided that the complainant may raise the objection on any part of the final evaluation report in case where single stage one envelop bidding procedure is adopted.
- vi) The GRC shall investigate and decide upon the complaint within fifteen days of the receipt of the complaint. Mere fact of lodging of a complaint shall not warrant suspension of the procurement process.

2.6. Award of Contract

2.6.1. Notification of Award

- i) Prior to the expiration of the period of Bid validity, the FBR will notify the successful Bidder in writing by registered letter and by email to be confirmed in writing by registered letter, that its Bid has been accepted.
- ii) The notification of award will constitute the formation of the Contract.
- iii) Upon the successful Bidder's furnishing of the Performance Guarantee pursuant to ITB Clause 2.6.2 (i), the FBR will promptly notify each unsuccessful Bidder and will discharge its Bid security, pursuant to ITB Clause 2.3.7 (v).

2.6.2. Performance Guarantee

- i) The bidder shall provide performance guarantee of 1% of contract amount in the form of an unconditional bank guarantee issued by any scheduled Bank of Pakistan on the prescribed format as provided in the Bidding document.

- ii) Failure of the successful Bidder to comply with the requirement of ITB Clause (i) above or ITB Clause 2.6.3 shall constitute sufficient grounds for the annulment of the award and forfeiture of the Bid security along with other remedies available. After that, the FBR may decide to award the contract to the next lowest evaluated Bidder, keeping in view the Bid validity time, or call for new Bids keeping in view the concept of value for money as defined under rule read with Principles of Procurement.

2.6.3. Signing of Contract/ Issuance of Purchase Order

- i) At the same time as the FBR notifies the successful Bidder that its Bid has been accepted, the FBR will send the Bidder the Contract Form provided in the Bidding documents, incorporating all agreements between the parties or will issue the purchase order *[as the case may be]*.
- ii) Under rule, where the FBR requires formal signing of contract, within seven (07) days of receipt of the Contract Form, the successful Bidder shall sign and mention date of the contract and return it to the FBR.
- iii) Where no such formal signing is required by the FBR, the FBR shall issue purchase order after the receipt of required performance guarantee, as per rule.

2.6.4. Award Criteria

- i) Subject to ITB Clause 2.6.3, under rule, the FBR will award the contract to the successful Bidder whose Bid has been determined to be responsive, technically qualified and has been determined to be the lowest evaluated Bid, provided that the Bidder has been determined to be qualified to perform the contract satisfactorily.

2.6.5. FBR's Right to Vary Quantities at Time of Award

- i) The FBR reserves the right at the time of contract award to increase or decrease the quantity of services originally specified in the Schedule of Requirements without any change in unit price or other terms and conditions, on the analogy of rule (not more than 15%).

2.6.6. FBR's Right to Accept or Reject All Bids

- i) As per PPRA rules, the FBR reserves the right to accept or reject all Bids or proposals (and to annul the Bidding process) at any time prior to the acceptance of any Bid or proposal, without thereby incurring any liability towards the Bidders.
- ii) The Bidders shall be promptly informed about the rejection of the Bids, if any

- iii) The FBR shall upon request communicate to any Bidder, the grounds for its rejection of all Bids or proposals but shall not be required to justify those grounds.

2.6.7. Re-Bidding

- i) If the FBR rejects all the Bids under Rule 33 of PPRA Rules, it may proceed with the process of fresh Bidding but before doing that it shall assess the reasons for rejection and may, if necessary, revise specifications, evaluation criteria or any other condition for Bidders.

2.6.8. Corrupt or Fraudulent Practices

- i) The Authority requires compliance with its Regulatory Framework in regard to corrupt and fraudulent practices as set forth in Section 6.
- ii) In further pursuance of this Regulatory Framework, bidders shall permit and shall cause their agents (where declared or not), sub-HR firms, sub-bidders, service providers, suppliers, and personnel, to permit the Procuring Agency to inspect all accounts, records and other documents relating to any shortlisting process, Proposal submission, and contract performance (in the case of award), and to have them audited by auditors appointed by the Procuring Agency.
- iii) The Procuring Agency permits bidders (individuals and firms, including Joint Ventures and their individual members) from all countries to offer consulting services for the project.
- iv) Furthermore, it is the bidder's responsibility to ensure that its Experts, joint venture members, Sub-bidders, agents (declared or not), sub-HR firms, service providers, suppliers and/or their employees meet the eligibility requirements.

As an exception to the foregoing Clauses (i) and (ii) above:

- a. Sanctions: A firm or an individual declared blacklisted by the Authority in accordance with the above Clause 5.1 shall be ineligible to participate in the procurement process or to be awarded a contract, during such period of time as the Authority shall determine. The list of debarred firms and individuals is available at the electronic address specified in the Data Sheet.
- b. Prohibitions: Firms and individuals of a country or goods manufactured in a country may be ineligible if so indicated in Section 5 (Eligible Countries).
- c. Restrictions for public employees: Government officials and civil servants of Pakistan are not eligible

to be included as Experts in the bidder's Proposal unless such engagement does not conflict with any employment or other laws, regulations, or policies of the Government of Pakistan, and they

(i) are on leave of absence without pay, or have resigned or retired;

(ii) are not being hired by the same agency they were working for before going on leave of absence without pay, resigning, or retiring

(in case of resignation or retirement, for a period of at least two years, or the period established by statutory provisions applying to civil servants or government employees whichever is longer. Experts who are employed by the government-owned universities, educational or research institutions are not eligible unless they have been full time employees of their institutions for a year or more prior to being included in bidder's Proposal.; and

(iii) their hiring would not create a conflict of interest.

v) Furthermore, Bidders must keep themselves aware of the provision stated in clause 5.4 and clause 16.1 of the General Conditions of Contract.

2.6.9. Volume of the services to be considered in mind

- i) While quoting the rate in a framework contract, the Bidder must consider the following facts:
- a. Certain volume of the services as prescribed in Bid Data Sheet.
 - b. The Bidder has to maintain the rates of the services for the whole term of the contract.
 - c. The Bidder should quote the rate as per Price Schedule/ Financial Bid form. In case of non-observance of prescribed format, Financial Bid may be rejected.

Section-III. Terms of Reference

3.1. Terms of Reference

The Federal Board of Revenue (FBR) seeks the services of a reputable educational institution/university in Pakistan for the design and delivery of a **customized Master's (MS) Program** for newly inducted officers of the Inland Revenue Service (IRS) and Pakistan Customs Service (PCS). This program will focus on equipping officers with the necessary skills in tax administration, fiscal policy, accounting, international trade, leadership, and digital transformation.

The university will be responsible for designing and delivering a tailored curriculum, providing residential and academic support to officers, and awarding a Master's (MS) degree upon successful completion.

Project Background

The Federal Board of Revenue (FBR) is undergoing a significant reform and restructuring process aimed at improving tax administration and operational efficiency. As part of this initiative, FBR recognizes the need for continuous professional development and capacity building for its officers. To address this, FBR intends to introduce a specialized HEC recognized **Master's (MS) Program** as a mandatory requirement for newly inducted IRS and PCS officers.

This program will be delivered by a well-reputed university in Pakistan with a proven track record in offering customized academic programs. It will cover key aspects of modern tax administration, data analytics, public finance, audit, accounting, leadership, and sector-specific electives aligned with FBR's strategic goals.

Key Requirements

- The contract duration will be till completion of program for **five (5) batches of FBR officers**, subject to annual performance reviews. During this time, it is expected that each year a batch of incoming officers of IRS and PCS officers will need to start MS program in Fall sessions
- The program will accommodate approximately 70 officers per batch. This number is subject to an increase/decrease depending on the in-take of Inland Revenue Service (IRS) and Pakistan Customs Service (PCS) through CSS exam each year.
- The MS program should be managed by the Business School of the University/Institution
- The university must have residential facilities to accommodate the officers for the entire duration of the program.
- The university must be willing to adjust the program structure to align with FBR's requirements, particularly in designing electives relevant to FBR.
- Entry requirements must be tailored specifically for CSS officers of Inland Revenue Service (IRS) and Pakistan Customs Service (PCS) to ensure direct enrollment without standard public admission procedures.

- Zero semester must be ensured to align all officers before formal start in the fall semester each year.
- The Thesis / Project topics at the end of the Masters (MS) program must be tax related and shall have serving senior officers of FBR on the supervising panel as domain advisors.

Details of Service Required

The selected university will be responsible for the following:

1. Program Design and Delivery:

- Develop a customized Master's Program in consultation with FBR within two months of contract signing.
- The program must include common core courses for all officers, along with separate specialized elective courses for IRS and PCS officers to address their distinct professional needs.
- The curriculum must cover tax law and policy, accounting, digital transformation, international trade, leadership, data-driven decision-making, and other specialized areas.
- Conduct the Master's (MS) program for the first batch in Fall 2025 and for all subsequent batches in Fall of each year.
- Before the start of each batch, the university must submit a detailed document outlining program timelines, key milestones (exams, assessments, deadlines), course offerings, and designated course directors/resource persons to ensure structured implementation.
- If an officer, due to unavoidable circumstances, is unable to complete the thesis/project, the university must provide the option to substitute it with additional coursework as per program and HEC guidelines.

2. Residential and Logistical Support:

- Provide on-campus residential facilities for officers during the program duration.
- Ensure the availability of necessary academic resources such as libraries, research facilities, IT infrastructure, and access to industry experts.

3. Program Assessment and Evaluation:

- Conduct periodic assessments to evaluate officers' progress and learning outcomes.
- Submit regular reports to FBR on the program's effectiveness and make adjustments based on feedback.

4. Degree Certification:

- Award a HEC recognized **Master's (MS) Degree** to officers upon successful completion of the program.

5. Examination Retake and Probationary Requirements

- It is a mandatory requirement that officers clear all required coursework and fulfill degree requirements for successful termination of probation.
- The selected university must provide facilities for retaking assessments and ensure that records of all retakes and officer progress are duly maintained and reported to FBR.

Timeline:

The selected university will be required to commence the **Masters of Science (MS) Program** from **Fall 2025**. And subsequently all new batches shall begin in Fall of each year.

Location of the Program

The university must provide on-campus facilities for program delivery, including residential accommodations and allied support for officers.

Contract Length:

The contract duration will be till completion of program for **five (5) batches of FBR officers, subject to annual performance reviews**. During this time, it is expected that each year a batch of incoming officers of IRS and PCS officers will need to start MS program in Fall sessions. This contract is subject to renewal upon completion of the initial contract subject to performance evaluation and decision by FBR.

Rights of the FBR:

1. FBR reserves the right to require modifications to the curriculum to meet evolving needs.
2. The university must sign a Non-Disclosure Agreement (NDA) to ensure the confidentiality of FBR data and processes.



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Section-IV: Bid Data Sheet

A. Introduction		
BDS Clause Number	ITB Number	Amendments of, and Supplements to, Clauses in the Instruction to Bidders
1.	2.1.1	<p>Name: Federal Board of Revenue (FBR)</p> <p>The subject of procurement is: “Hiring of Services of a University for Masters (MS) Program”</p> <p>Period of Contract: The contract duration will be till completion of five batches of FBR officer after start of contract</p> <p>Upon completion of contract period This contract is subject to renewal upon completion of the initial contract subject to performance evaluation and decision by FBR.</p> <p>Commencement date for start of Master’s program for FIRST Batch: Fall 2025 Subsequently all new batches shall begin their Masters in Fall of each year.</p>
2.	2.1.2	<p>Financial year for the operations of the FBR: <i>FY 2025-26 Onwards</i></p> <p>Name of Project: “Hiring of Services of a University for Master’s Program”</p> <p>Name of financing institution: Government of Pakistan</p> <p>Name and identification number of the Contract: “Hiring of Services of a University for Masters (MS) Program”</p> <p>Reference No.]</p>
3.	2.3.6(iii)	Demonstration of authorization by manufacturer: Not Applicable
B. Bidding Documents		

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4.	2.2.2	The address for clarification of Bidding Documents is hasham.malik@fbr.gov.pk
5.	2.2.2	Pre-bid meeting shall be held on 8 th April, 2025 at 2:30 pm PST
6.	2.3.9	<p>The number of bidding documents to be completed and returned is in one original and one copy. Bidding documents should also be uploaded on E-PADS.</p> <p>Bidders are also required to provide a USB which includes i) an electronic version of the Bid in PDF format scanned from the original bid, and ii) filled BOQ in MS Excel format. This should be enclosed in the sealed envelope containing the Bidder's Bid. Non-submission of the electronic version of the Bids shall not be a reason for rejection of Bid.</p>
C. Bid Price, Currency, Language and Country of Origin		
7.	2.3.1	<i>Bid language must be ENGLISH.</i>
8.	2.3.4	The price quoted shall be in <u>Pakistani Rupees PKR.</u>
9.	2.3.4	Prices shall be fixed.

D. Preparation and Submission of Bids		
10.	2.2.2	Bid shall be submitted to: Room No. 506, FBR Headquarters, Opposite Supreme Court, Constitution Avenue, G-5/2, G-5, Islamabad
11.	2.4.2	The deadline for Bid submission is a) Day : <i>Thursday</i> b) Date: <i>24th April, 2025</i> Time: <i>1100 hrs</i>
12.	2.5.1	Time, date/ Month/ Year, and place for bid opening. Day : <i>Thursday</i> Date: <i>24th April, 2025</i> Time: <i>1130hrs</i> <u>Conference Room, Federal Board of Revenue HQ, Constitution Avenue, G-5/2, G-5, Islamabad</u>
13.	2.6.2	Amount of Performance Guarantee is: <u>1% of the contract amount</u>
14.	2.3.7	Amount of Bid security is: <u>Pak Rupees 1,000,000/-</u>
15.	2.3.8	Bid validity period after opening of the Bid is: 120 days
16.	2.3.9	Number of copies of the Bid to be provided are: one copy along with one original bid is required.

E. Opening and Evaluation of Bids		
18.	2.5.1	<p>The Bid opening shall take place at:</p> <p align="center"><u>Conference Room, Federal Board of Revenue HQ, Constitution Avenue, G-5/2, G-5, Islamabad</u></p> <p>Day : Thursday</p> <p>Date: 24th April, 2025</p> <p>Time : 1130 hrs</p>
19.	2.3.4	<p>The currency that shall be used for Bid evaluation and comparison purposes to convert all Bid prices expressed in various currencies is: Pakistani Rupees (<i>PKR</i>)</p> <p>The source of exchange rate shall be: Not Applicable</p> <p>The date of exchange rate shall be: Not Applicable</p>
F. Bid Evaluation Criteria		
20.	2.1.3 & 2.5.8	<p>Criteria for Bid evaluation</p> <p>Mandatory Requirements for Responsiveness/ Eligibility.</p> <p>Following documents are mandatory requirements that must be fulfilled by the firm. Failure to provide the following documents at the time of submission of the proposal shall constitute enough grounds for disqualification and rejection of the proposal;</p> <ol style="list-style-type: none"> a) Proof of HEC Recognition b) Valid Tax Compliance Certificate for NTN and STRN with active status on ATL both for NTN & STN c) Undertaking on stamp paper of appropriate value; that no litigations have been initiated against the firm 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. d) The bidder shall provide an undertaking that the bidder has not been declared blacklisted by any national institution and/or by any international/foreign organization.

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		<p>After meeting the eligibility, qualification, and substantial responsiveness criteria, bids shall first be evaluated on technical merit.</p> <p>Only bids scoring at least 70% of the total 90 marks in the technical evaluation shall qualify for financial evaluation. For the financial evaluation, 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 a pre-defined formula.</p> <p>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).</p>
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Bid Evaluation Criteria under 2.1.3 and 2.5.8 shall be as follows:

Sr. No.	Description	Score									
1	TECHNICAL EVALUATION At least 70% score required to be considered under financial evaluation	/90									
1A.	<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., NBEAC of HEC and international accreditation agencies e.g. AACSB) 	/20									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <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 business school offering the program</td> <td>If the university is ranked in Top 800 in QS global or equivalent rankings, it shall get 5 marks, and if ranked in Top 400, it shall get 10 marks.</td> <td style="text-align: center;">10 Marks</td> </tr> <tr> <td style="text-align: center;">International accreditation of the University/School</td> <td>Accreditation with reputable international platforms such as AACSB, EQUIS, AMBA will get 5 marks</td> <td style="text-align: center;">5 Marks</td> </tr> </tbody> </table>	Criterion	Details	Marks Allocation	Ranking of the business school offering the program	If the university is ranked in Top 800 in QS global or equivalent rankings , it shall get 5 marks , and if ranked in Top 400 , it shall get 10 marks .	10 Marks	International accreditation of the University/School	Accreditation with reputable international platforms such as AACSB, EQUIS, AMBA will get 5 marks	5 Marks	
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	National accreditation of the University/School	Accreditation with relevant HEC bodies such as NBEAC will get 3 Marks	3 Marks	
	Registration with Pakistan Qualification Registry (PQR) of HEC	Universities/Schools registered with PQR will get 2 marks	2 Marks	
	Documents Required: <ul style="list-style-type: none"> • Relevant accreditation certifications • Latest International Ranking Documentation (QS, or equivalent) for University and MS Program / Business School • Any other document deemed necessary 			
1B	Faculty expertise <ul style="list-style-type: none"> • Qualifications and experience of faculty members (Ph.D. holders, industry experience, publications) • Experience in teaching and mentoring working professionals 			
	Criterion	Details	Maximum Marks Allocation	
	Faculty Qualifications (Ph.D. Holders)	If at least 50% of faculty members teaching in the MS program hold Ph.D. degrees , the university shall get 3 marks . If 75% or more of faculty hold Ph.D. degrees , the university shall get 5 marks .	5 Marks	
	Faculty with Industry Experience	If at least 30% of faculty members have significant industry experience (5+ years in taxation, finance, trade, in leadership roles) , the university shall get 3 marks . If 50% or more have such experience, the university shall get 5 marks .	5 Marks	/20
	Faculty Publications & Research Impact	If the aggregate number of research publications in peer-reviewed impact factor journals (Scopus, WoS, or HEC-recognized journals) by all faculty members of the proposed MS program is at least 30 in the past 3 years , the university shall get 3 marks . If the aggregate number is 50 or more in	5 Marks	

		the past 3 years, the university shall get 5 marks.		
	Experience in Teaching & Mentoring Working Professionals	If at least 30% of faculty members have previous experience teaching executive education, mid-career government training programs, or professional development courses , the university shall get 3 marks . If 50% or more of faculty have taught such specialized programs, the university shall get 5 marks .	5 Marks	
	<p>Document Required:</p> <ul style="list-style-type: none"> • Profiles and CVs of faculty members proposed for the MS program • List of faculty members with Ph.D. degrees (indicating percentage of Ph.D. holders) • List of faculty members with relevant industry experience (including years and sectors) • Aggregate list of research publications (indicating total published papers in peer-reviewed impact factor journals by faculty in the past 3 years) • Record of faculty experience in teaching working professionals (including executive education, government training programs, and mid-career professional courses) 			
1C	<p>Program design & curriculum</p> <ul style="list-style-type: none"> • Relevance and comprehensiveness of the proposed MS curriculum (focus on financial management, taxation, accounting, international trade, risk analysis, and audit) • Inclusion of public sector-focused case studies and practical applications • Readiness of the program for launching in Sept' 25 			/15
	Criterion	Details	Maximum Marks Allocation	

<p>Relevance and Comprehensiveness of Curriculum</p>	<p>If the proposed MS curriculum covers all required subject areas including financial management, taxation, accounting, international trade, risk analysis, and audit, the university shall get 5 marks. Partial coverage will result in proportionate marking.</p>	<p>5 Marks</p>
<p>Inclusion of Public Sector-Focused Case Studies & Practical Applications</p>	<p>If the proposed program includes public sector-relevant case studies, simulations, and practical applications (with specific references to governance, taxation, and fiscal policy challenges in Pakistan), the university shall get 4 marks. Partial coverage will result in proportionate marking.</p>	<p>4 Marks</p>
<p>Program Readiness for Launch in September 2025</p>	<p>If the proposed MS program is fully developed and ready to be launched in Fall 2025, including finalized course outlines, faculty assignments, and administrative readiness, the university shall get 2 marks. If minor adjustments are required and can be done in time for start of the program in Fall 2025, the university shall get 1 mark.</p>	<p>2 Marks</p>
<p>Program Structure & Course Breakdown</p>	<p>If the university provides a clear and structured breakdown of the number of semesters, credit hours per course, core vs. elective courses, and specialization tracks for IRS and PCS officers, ensuring compliance with the Terms of Reference (TORs), the university shall get 4 marks.</p>	<p>4 Marks</p>
<p>Document Required:</p> <ul style="list-style-type: none"> • Program Brochures and Allied Materials (clearly specifying the number of semesters, total credit hours, and course details) • Proposed List of Core and Elective Courses, along with a breakdown of credit hours per course • Details of Public Sector Case Studies & Practical Applications integrated into the curriculum 		

	<ul style="list-style-type: none"> • Administrative Readiness Report confirming the program's readiness for launch in Fall 2025 • Course Syllabi & Learning Outcomes for each proposed course <p>Note: The University will make it possible for the above proposed courses to be re-aligned as per FBR requirements post signing of the contact. The MS program and the customized course outlines shall be finalized with FBR’s approval within 2 months after signing of contact.</p>													
1D	<p>Infrastructure & learning resources</p> <ol style="list-style-type: none"> Dedicated facilities, online learning platforms, and research support Access to financial databases, research tools etc Support services for students (e.g., academic advising, catchup classes) <table border="1" data-bbox="347 835 1182 1682"> <thead> <tr> <th>Criterion</th> <th>Details</th> <th>Maximum Marks Allocation</th> </tr> </thead> <tbody> <tr> <td>Dedicated Facilities & Learning Spaces</td> <td>If the university provides dedicated classrooms, seminar halls, and study areas exclusively for the proposed MS program, the university shall get 4 marks.</td> <td>4 Marks</td> </tr> <tr> <td>Online Learning Platforms & Digital Accessibility</td> <td>If the university offers a fully functional Learning Management System (LMS) with features such as recorded lectures, digital coursework submission, online assessments, and interactive student engagement tools, the university shall get 4 marks.</td> <td>4 Marks</td> </tr> <tr> <td>Access to Financial Databases & Research Tools</td> <td>If the university provides access to key financial databases, taxation software, global trade research tools, and business intelligence resources, the university shall get 7 marks. Partial access will result in proportionate marking.</td> <td>7 Marks</td> </tr> </tbody> </table> <p>Document Required:</p> <ul style="list-style-type: none"> • A detailed narrative covering all infrastructure and learning resource provisions • Proof of dedicated facilities (photos, descriptions, or institutional policy documents) 	Criterion	Details	Maximum Marks Allocation	Dedicated Facilities & Learning Spaces	If the university provides dedicated classrooms, seminar halls, and study areas exclusively for the proposed MS program, the university shall get 4 marks .	4 Marks	Online Learning Platforms & Digital Accessibility	If the university offers a fully functional Learning Management System (LMS) with features such as recorded lectures, digital coursework submission, online assessments, and interactive student engagement tools , the university shall get 4 marks .	4 Marks	Access to Financial Databases & Research Tools	If the university provides access to key financial databases, taxation software, global trade research tools, and business intelligence resources , the university shall get 7 marks . Partial access will result in proportionate marking .	7 Marks	/15
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1E	Experience in executive and customized education <ul style="list-style-type: none"> Experience in designing and delivering executive education programs Partnerships for customized programs with government or public sector organizations 		
	Criterion	Details	Maximum Marks Allocation
	Experience in Designing & Delivering Executive Education Programs	If the university has designed and delivered at least 2 executive education programs in the past 5 years, it shall get 2 marks . If the university has delivered 3 or more such programs, it shall get 3 marks .	3 Marks
	Experience in Government /Public Sector Training Programs	If the university has successfully conducted 2 customized training programs/engagements for government or public sector organizations , it shall get 2 marks . If the university has conducted more than 2 such programs/engagements, it shall get 3 marks .	3 Marks
	Partnerships for Customized Programs	If the university has formal running partnerships (MoUs or contracts) with government agencies or public sector organizations for customized executive education /engagements , it shall get 2 marks . If such partnerships have resulted in long-term collaborations (multiple projects over at least 3 years) , it shall get 4 marks .	4 Marks
	Document Required: <ul style="list-style-type: none"> List of previous and ongoing executive education programs (including program names, duration, and client organizations) 		/10

	<ul style="list-style-type: none"> Contract documents or agreements with government/public sector organizations for training programs Proof of formal partnerships (MoUs, contracts, letters of collaboration) for customized executive education programs Testimonials or letters of appreciation from government/public sector clients (if available) 										
1F	<p>Case Studies</p> <ul style="list-style-type: none"> Number of indigenously published case studies of relevant MS faculty members <table border="1"> <thead> <tr> <th>Criterion</th> <th>Details</th> <th>Maximum Marks Allocation</th> </tr> </thead> <tbody> <tr> <td>Membership of case publishing platforms</td> <td>If the University/School have access to international case publishing platforms such as Harvard Publishing and IVEY for accessing cases and development of faculty in related skillsets, it shall get 5marks</td> <td>5 Marks</td> </tr> <tr> <td>Indigenously Conducted Case Studies by MS Faculty</td> <td>If the University faculty have collectively conducted at least 5 case studies relevant to taxation, public finance, governance, or economic policy, the university shall get 3 marks. If the faculty has conducted/published 10 or more case studies, the university shall get 5 marks.</td> <td>5 Marks</td> </tr> </tbody> </table> <p>Document Required:</p> <ul style="list-style-type: none"> List of case studies conducted by the faculty of the University, including: <ul style="list-style-type: none"> Title, author(s), publication date, and publication platform (if applicable) of above Brief description of the case study's relevance to the MS program Evidence of membership of reputable case publishing and management platforms 	Criterion	Details	Maximum Marks Allocation	Membership of case publishing platforms	If the University/School have access to international case publishing platforms such as Harvard Publishing and IVEY for accessing cases and development of faculty in related skillsets, it shall get 5marks	5 Marks	Indigenously Conducted Case Studies by MS Faculty	If the University faculty have collectively conducted at least 5 case studies relevant to taxation, public finance, governance, or economic policy, the university shall get 3 marks . If the faculty has conducted/published 10 or more case studies , the university shall get 5 marks .	5 Marks	/10
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2	<p>Financial Evaluation</p> <p>The bid with the lowest total 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.</p>	/10									

<p>Formula for Financial Evaluation</p> <p align="center">Score = (Lowest Bid) / (Bid under Evaluation) * 100</p> <p>where:</p> <ul style="list-style-type: none"> • The lowest bid receives the full 10 marks. • Higher bids receive marks proportionally based on their cost. <p>Example Scenario:</p> <table border="1"> <thead> <tr> <th>Bidder</th> <th>Quoted Cost (PKR)</th> <th>Financial Score Calculation</th> <th>Financial Score (Out of 10)</th> </tr> </thead> <tbody> <tr> <td>Bidder A</td> <td>100 million (Lowest)</td> <td>(100/100) * 10</td> <td>10</td> </tr> <tr> <td>Bidder B</td> <td>120 m</td> <td>(100/120)*10</td> <td>8.33</td> </tr> <tr> <td>Bidder C</td> <td>140 m</td> <td>(100/140)*10</td> <td>7.14</td> </tr> <tr> <td>Bidder D</td> <td>160 m</td> <td>(100/160)*10</td> <td>6.25</td> </tr> <tr> <td>Bidder E</td> <td>180 m</td> <td>(100/180)*10</td> <td>5.56</td> </tr> </tbody> </table>				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
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G. Award of Contract

2.6.5	Percentage for quantity increase is: [<i>Not more than 15%</i>]. The decrease shall be on need basis.
2.6.2	The Performance Guarantee shall be: 1% of the contract amount
2.6.2	The Performance Security shall be in the form of: “Unconditional Bank Guarantee issued by any scheduled Bank of Pakistan on the prescribed format as provided in the Bidding document”

Section-V: General Conditions of Contract

1. Definitions

1.1 In this Contract, the following terms shall be interpreted as indicated:

- (a) “The Contract” means the agreement entered into between FBR and the Service Provider, as recorded in the Contract Form signed by the parties, including all attachments and appendices thereto and all documents incorporated by reference therein.
- (b) “The Contract Price” means the price payable to the Service Provider under the Contract for the full and proper performance of its contractual obligations.
- (c) “GCC” means the General Conditions of Contract contained in this section.
- (d) “SCC” means the Special Conditions of Contract.
- (e) “The Service Provider” means the Bidder or firm supplying the Services under this Contract.
- (f) “The Services” means the provision of service for MS program and ancillary services as provided in Technical Specifications under Section 3.1 of the Bidding Documents, which the Service provider is required to supply to the FBR under the Contract.
- (g) “The FBR” means the organization purchasing the Services;
- (h) FBR’s country of origin is Pakistan

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- 2. Application** 2.1. These General Conditions shall apply to the extent that they are not superseded by provisions of other parts of the Contract.
- 3. Country of Origin** 3.1. All Services supplied under the Contract shall have their origin in Pakistan.
[where applicable]
- 3.2. For purposes of this Clause, “origin” means the place where the Services are supplied.
- 4. Standards** 4.1. The services supplied under this Contract shall conform to the standards mentioned in the Technical Specifications
- 5. Use of Contract Documents and Information; Inspection and Audit by the procuring agency.** 5.1. The Service Provider shall not, without FBR’s prior written consent, disclose the Contract, or any provision thereof, or information furnished by or on behalf of FBR in connection therewith, to any person other than a person employed by the Service Provider in the performance of the Contract. Disclosure to any such employed person shall be made in confidence and shall extend only so far as may be necessary for purposes of such performance.
- 5.2. The Service Provider shall not, without FBR’s prior written consent, make use of any document or information enumerated in GCC Clause 5.1 except for purposes of executing the Contract.
- 5.3. Any document, other than the Contract itself, enumerated in GCC Clause 5.1 shall remain the property of FBR and shall be returned (all copies) to FBR on completion of the Service Provider’s performance under the Contract if so, required by the Procuring Agency.
- 5.4. The Service Provider shall permit FBR to inspect the Service Provider’s accounts and records relating to the performance of the Service Provider and to have them audited by auditors.
- Performance Guarantee** 6.1. Within fifteen (15) days of receipt of the notification of Contract award, the successful Bidder shall furnish to FBR the Performance Guarantee in the amount specified in SCC/Bid Data Sheet

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6.2. The proceeds of the Performance Guarantee shall be payable to FBR as compensation for any loss resulting from the Service Provider's failure to complete its obligations under the Contract.

6.3. The performance guarantee shall be denominated in the currency of the Contract acceptable to the Procuring Agency and shall be in one of the following forms:

- (a) a bank guarantee or an irrevocable letter of credit issued by a reputable bank located in FBR's country, in the form provided in the Bidding documents or another form acceptable to the Procuring Agency; or
- (b) a cashier's or certified cheque or CDR.

6.4. The performance guarantee will be discharged by FBR and returned to the Service Provider not later than thirty (30) days following the date of completion of the Service Provider's performance obligations under the Contract, including any warranty obligations, unless specified otherwise in SCC.

7. Incidental material

7.1. The Service Provider may be required to provide any of the incidental material if any, specified in SCC:

8. Payment

8.1. The method and conditions of payment to be made to the Service Provider under this Contract shall be specified in SCC.

8.2. The Service Provider's request(s) for payment shall be made to FBR in writing, accompanied by an invoice describing, as appropriate, Services performed, and by documents submitted and upon fulfillment of other obligations stipulated in the Contract.

8.3. Payments shall be made promptly by the FBR, but in no case later than thirty (30) days after submission of an invoice or claim by the Service Provider, provided the work is satisfactory.

8.4. The currency of payment is *PKR*

9. Prices

9.1. Prices charged by the Service Provider and Services performed under the Contract shall not vary from the prices quoted by the Service Provider in its Bid, with the exception of any price adjustments authorized in SCC {mechanism and formula to be decided by FBR}.

10. Change Orders

10.1. FBR may at any time, by a written order given to the Service Provider pursuant to GCC Clause 11, make changes within the general scope of the Contract, only if required for the successful completion of the job.

10.2. If any such change causes an increase or decrease in the cost of, or the time required for, the Service Provider's performance of any provisions under the Contract, an equitable adjustment shall be made in the Contract Price, or both, and the Contract shall accordingly be amended. Any claims by the Service Provider for adjustment under this clause must be asserted within thirty (30) days from the date of the Service Provider's receipt of FBR's change order.

11. Contract Amendments

11.1. Subject to GCC Clause 10, no variation in or modification of the terms of the Contract shall be made except by written amendment signed by the parties.

12. Assignment

12.1. The Service Provider shall not assign the whole or part of contract to anybody else.

13. Sub-contracts

13.1. Sub contracting is not allowed under the contract.

14. Delays in the Service Provider's Performance

14.1. Performance of Services shall be made by the Service Provider in accordance with the TORs as prescribed by FBR and is part of the bidding document.

14.2. If at any time during performance of the Contract, the Service Provider should encounter conditions impeding timely performance of Services, the Service Provider shall promptly notify FBR in writing of the fact of the delay, its likely duration and its cause(s). As soon as practicable after receipt of the Service Provider's notice, FBR shall evaluate the situation and may at its discretion extend the Service Provider's time for performance, with or without liquidated damages, in which case the extension shall be ratified by the parties by amendment of Contract.

14.3. Except as provided under GCC Clause 17, a delay by the Service Provider in the performance of its delivery obligations shall render the Service Provider liable to the imposition of liquidated damages.

15. Liquidated Damages

15.1. Subject to GCC Clause 17, if the Service Provider fails to provide the Services as per requirement/ within the period(s) specified in the Contract, FBR shall, without prejudice to its other remedies under the Contract, deduct from the Contract Price, as liquidated damages, a sum equivalent to the percentage specified in SCC of the delivered price of the delayed Goods or unperformed Services for each week or part thereof of delay until actual delivery or performance, up to a maximum deduction of the percentage specified in SCC. Once the maximum is reached, FBR may consider termination of the Contract pursuant to GCC Clause 16 along with other remedies available under PPR-14.

16. Termination for Default

16.1. FBR, without prejudice to any other remedy for breach of Contract, by written notice of default sent to the Service Provider, may terminate this Contract in whole or in part:

- (a) if the Service Provider fails to deliver any or all of the service within the period(s) specified in the Contract, or within any extension thereof granted by FBR pursuant to GCC Clause 14;
- (b) if the Service Provider fails to perform any other obligation(s) under the Contract; or
- (c) if the Service Provider, in the judgment of FBR has engaged in corrupt practices in competing for or in executing the Contract. For the purpose of this clause, corrupt practices.

(d) “corrupt practice” means the offering, giving, receiving, or soliciting of anything of value to influence the action of a public official, bidder or Contractor in the procurement process or in Contract execution to the detriment FBR; or misrepresentation of facts in order to influence a procurement process or the execution of a Contract, collusive practices among bidders (prior to or after bid submission) designed to establish bid prices at artificial, noncompetitive levels and to deprive FBR of the benefits of free and open competition and any request for, or solicitation of anything of value by any public official in the course of the exercise of his duty;



16.2. In the event FBR terminates the Contract in whole or in part, pursuant to GCC Clause 16.1, FBR may procure, upon such terms and in such manner as it deems appropriate, Services similar to those undelivered, and the Service Provider shall be liable to FBR for any excess costs for such similar Services. However, the Service Provider shall continue performance of the Contract to the extent not terminated.

17. Force Majeure

17.1. Notwithstanding the provisions of GCC Clauses 14, 15, and 16, the Service Provider shall not be liable for forfeiture of its Performance Guarantee, liquidated damages, or termination for default if and to the extent that its delay in performance or other failure to perform its obligations under the Contract is the result of an event of Force Majeure.

17.2. For purposes of this clause, “Force Majeure” means an event beyond the control of the Service Provider and not involving the Service Provider’s fault or negligence and not foreseeable. Such events may include, but are not restricted to, acts of FBR in its sovereign capacity, wars or revolutions, fires, floods, epidemics, quarantine restrictions, and freight embargoes. Both, FBR and the Service Provider, may agree to exclude certain widespread conditions e.g: epidemics, pandemics, quarantine restrictions etc from the purview of “Force Majeure”.

25.3. If a Force Majeure situation arises, the Service Provider shall promptly notify FBR in writing of such condition and the cause thereof. Unless otherwise directed by FBR in writing, the Service Provider shall continue to perform its obligations under the Contract as far as is reasonably practical and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event. Any difference of opinion concerning “Force Majeure” may be decided through means given herein below.

18. Termination for Insolvency

18.1. FBR may at any time terminate the Contract by giving written notice to the Service Provider if the Service Provider becomes bankrupt or otherwise insolvent. In this event, termination will be without compensation to the Service Provider, provided that such termination will not prejudice or affect any right of action or

remedy which has accrued or will accrue thereafter to FBR.

19. Termination for Convenience

19.1. FBR, by written notice sent to the Service Provider, may terminate the Contract, in whole or in part, at any time for its convenience. The notice of termination shall specify that termination is for FBR's convenience, the extent to which performance of the Service Provider under the Contract is terminated, and the date upon which such termination becomes effective.

19.2. The Services that are complete and ready for shipment (if applicable) within thirty (30) days after the Service Provider's receipt of notice of termination shall be accepted by FBR on the Contract terms and prices. For the remaining Services, FBR may choose:

- (a) to have any portion completed and delivered at the Contract terms and prices; and/or
- (b) to cancel the remainder and pay to the Service Provider-an agreed amount for partially completed Services and for materials and parts previously procured by the Service Provider.

20. Resolution of Disputes

20.1. After signing the contract or issuance of purchase order, FBR and the Service Provider shall make every effort to resolve amicably by direct informal negotiation any disagreement or dispute arising between them under or in connection with the Contract.

20.2. If, after thirty (30) days from the commencement of such informal negotiations, FBR and the Service Provider have been unable to resolve amicably a Contract dispute, either party may require that the dispute be referred for resolution to the formal mechanisms specified in SCC. These mechanisms may include, but are not restricted to, conciliation mediated by a third party, adjudication in an agreed and/or arbitration in accordance with Arbitration Act-1940.

21. Governing Language

21.1. The Contract shall be written in the language specified in SCC. Subject to GCC Clause 30, the version of the Contract written in the specified language shall govern its interpretation. All correspondence and other documents pertaining to the Contract which are exchanged by the parties shall be written in the same language.

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- 22. Applicable Law** 22.1. The Contract shall be interpreted in accordance with the laws of Punjab (Pakistan) unless otherwise specified in SCC.
- 23. Notices** 23.1. Any notice given by one party to the other pursuant to this Contract shall be sent to the other party in writing or by any information technology mean for the time being in use and acceptable in ordinary course of business to the other party's address specified in SCC.
- 23.2. A notice shall be effective when delivered or on the notice's effective date, whichever is later.
- 24. Taxes and Duties** 24.1. Service Provider shall be entirely responsible for all taxes, duties, license fees, etc., incurred until delivery of the contracted Services to FBR.
- 25. Extension in Contract period** Initially the contract will be for 7 years. However, the same would be extended by the competent authority, on the satisfactory performance by the contractor for further a period as determined by the authority and as per same or revised TORs. Extension in the contact agreement shall be the discretion of FBR and the service provier has no right to claim further extension as a matter of right in the contract.



Section-VI. Special Conditions of Contract

G.C.C. 20.2

Dispute Resolution

If any dispute of any kind whatsoever shall arise between the Authority and the Service Provider 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 Project – 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.

At future of negotiation the dispute shall be resolved through mediation and mediator shall be appointed with the mutual consent of the both parties.

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 Islamabad, Pakistan and proceedings will be conducted in English language.

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.

Arbitration proceedings as mentioned in the above clause regarding resolution of disputes may be commenced prior to, during or after completion of the EPADS.

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 Service Provider any monies due to the Service Provider.

Arbitrator's fee:

The fee shall be specified in Pak Rupees, as determined by the Managing Director, PPRA, which shall be shared equally by both parties.

Rules of procedure for arbitration proceedings:

Any dispute between the Authority and a Service Provider who is a national

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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.

Place of Arbitration and Award:

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.



Section-VII. Delivery of Services

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

Title of Services	Delivery schedule in weeks
Deliverable 01 -one time Masters (MS) Design for Approval	
Deliverable 02 -one time Design and Timeline Approval before Masters (MS) of First Batch	
Deliverable 03 -one time Start of Masters (MS) program of First Batch	
Deliverable 04 -continuous Design and Timeline Approval before Masters (MS) of Remaining Batches	
Deliverable 05 -continuous Start of Masters (MS) program of Remaining Batches	

[To be signed & stamped by the Services Provider and reproduced on the letter head. To be attached with the Technical Bid.]

Date: _____

Section-VIII: Sample Forms

Notes on the Sample Forms

The Bidder shall complete and submit with its Bid the **Bid Form** and **Price Schedules** pursuant to ITB Clause 2.2.3 & 2.3.4 and in accordance with the requirements included in the Bidding documents.

When requested in the Bid Data Sheet, the Bidder should provide the **Bid Security**, either in the form included hereafter or in another form acceptable to the STZA, pursuant to ITB Clause 2.3.8

The **Contract Form**, when it is finalized at the time of contract award, should incorporate any corrections or modifications to the accepted Bid resulting from price corrections pursuant to ITB Clause 2.5.6 and GCC Clause 17, acceptable deviations e.g., payment schedule pursuant to GCC 16, spare parts pursuant to ITB Clause 2.3.6 & 2.3.7, or quantity variations pursuant to ITB Clause 2.6.5. The Price Schedule and Schedule of Requirements, deemed to form part of the contract, should be modified accordingly.



8.1 Bid Form

[To be signed & stamped by the Services Provider and reproduced on the letter head. To be attached with the Technical Bid.]

Date: _____

To: *[name and address of FBR]*

Gentlemen and/or Ladies:

Having examined the Bidding documents including Addenda Nos. *[insert numbers]*, the receipt of which is hereby duly acknowledged, we, the undersigned, in conformity with the said Bidding documents for the sum of *[total Bid amount in words and figures]* or such other sums as may be ascertained in accordance with the Schedule of Prices attached herewith and made part of this Bid.

We undertake, if our Bid is accepted, specified in the Schedule of Requirements.

If our Bid is accepted, we will obtain the guarantee of a bank in a sum equivalent to percent of the Contract Price for the due performance of the Contract, in the form prescribed by the FBR.

We agree to a Bid by this Bid for a period of *[number]* days from the date fixed to Bid opening under Clause 2.3.8 of the Instructions to Bidders, and it shall remain binding upon us and may be accepted at any time before the expiration of that period.

Until a formal Contract is prepared and executed (*if required*), this Bid, together with your written acceptance thereof and your notification of award, shall constitute a binding Contract between us.

[In case of single stage one envelope bidding procedure]

The Composition of our Bid is:

- a) Complete bidding document (without filling) signed and stamped by the bidder
- b) all the forms relevant to the technical and financial bids (clearly indicated on each form)
- c) All the required documents establishing eligibility of bidders/services shall be made part of the bid.

- d) Any other document required by the FBR.

[In case of single stage two envelope bidding procedure],

The Composition of our bid consists on separate Technical and financial bids, detail of which is as follows:

Technical bid includes the following:-

- e) Complete bidding document (without filling) signed and stamped by the bidder
- f) All the forms relevant to the technical bid, to be reproduced on the letter head of the bidder as indicated on each individual form.
- g) Copy of bid security form along with copy of financial instruments *i.e. Pay Order (PO)* valid for 180 Days, beyond the validity of Bid in the manner as prescribed on the bid security form **7.7**.
- h) Any other document required by the FBR.

Financial bid includes the following:-

- a) Original Bid form (as per **form 7.1** of Bidding documents) on letter head of the firm, duly signed and stamped.
- b) Price schedule / financial form (as per **form 7.6** to be reproduced on the letter head of the bidder duly signed and stamped.
- c) Original Bid security form (as per **form 7.7**) along with Original financial instrument *Pay Order (PO)* valid for (180) Days, beyond the validity of Bid.

Commissions or gratuities, if any, paid or to be paid by us to agents relating to this Bid, and to contract execution if we are awarded the contract, are listed below:

Name and address of services provider	Amount and Currency
---------------------------------------	---------------------

_____	_____
_____	_____

FEDERAL BOARD OF REVENUE

_____ (if none, state "none") _____

We understand that you are not bound to accept the lowest or any Bid you may receive. Dated this _____ day of _20____.

_____ [signature] _____ [in the capacity of]

Duly authorized to sign Bid for and on behalf of _____



FEDERAL BOARD OF REVENUE

8. 2Bidder Profile Form

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

Sr.#	Particulars
1.	Name of the company:
2.	Constitution/ Legal Status:
3.	Registered Office:
	Address:
	Office Telephone Number:
	Fax Number:
4.	Contact Person:
	Name:
	Personal Telephone Number:
	Email Address:
5.	Local office if any:
	Address:
	Office Telephone Number:
	Fax Number:
6.	Registration Details:

a) Audited Financial Statement Attachment/Income Tax Returns (Last ____ years)

Yes	No
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b) Details of Experience (Last ____ Years)

(i)	Similar Project (Agency/Department)	Item Name
(ii)	Value of total Projects/Tenders/POs	Amount

c) Staff Detail and last month Payroll

Yes	No

d) Testimonials from past clients on recruitment and payroll services

e) Anticipated resources that will be assigned to the project (Total Number, Title, Experience)

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8.3 General Information Form

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

	Particulars			
Company / Entity Name				
Abbreviated Name				
National Tax No.			Sales Tax Registration No	
PRA Tax No.				
No. of Employees			Company / Entity Date of Formation	

*Please attach copies of NTN, GST Registration & Professional Tax Certificate

Registered Office Address		State/Province	
City/Town		Postal Code	
Phone		Fax	
Email Address		Website Address	

8.4 Affidavit

[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.

[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: _____

8.5 Contract Form

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

THIS AGREEMENT made on the ____ day of _____ 20__ between *[name of FBR]* of *[country of FBR]* (hereinafter called “the FBR”) on the one part and *[name of Service provider]* of *[city and country of Service provider]* (hereinafter called “the Service provider”) on the other part:

WHEREAS the FBR invited Bids for certain services and ancillary services, viz., *[brief description of services]* and has accepted a Bid by the Service provider for the supply of those services in the sum of *[contract price in words and figures]* (hereinafter called “the Contract Price”).

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

1. In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract referred to.
2. The following documents shall be deemed to form and be read and construed as part of this Agreement, viz.:
 - (a) the Bid Form and the Price Schedule submitted by the Bidder;
 - (b) the Schedule of Requirements;
 - (c) the Technical Specifications;
 - (d) the General Conditions of Contract; and
 - (e) the FBR’s Notification of Award.
 - (f) Contract agreement
 - (g) Complete Bidding document
3. In consideration of the payments to be made by the FBR to the Service provider as hereinafter mentioned, the Service provider hereby covenants with the FBR to provide the services and to rectify defects therein in conformity with all respects in accordance with the provisions of the Contract.
4. The FBR hereby covenants to pay the Service provider in consideration of the provision of the services and the rectification 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, this Agreement has been signed by the Parties through their duly authorised representatives on the Signing Date.

FEDERAL BOARD OF REVENUE

THE FEDERAL BOARD OF REVENUE	SIGNATURES
through its authorized signatory Name: Designation: CNIC No.:
[Insert Name of Applicant Company] through its authorized signatory Name: Designation: CNIC No.:
In the presence of signature of WITNESSES Name: Address: CNIC No.: Name: Address: CNIC No.:

8.6 Financial Bid Form/Price Schedule

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

Sr. No	Cost Component	Unit	Quantity	Unit Cost (PKR)	Total Cost (PKR)
2	Tuition Fee (Per Credit Hour)	Per Credit Hour Per Officer	A= No. of Credit Hours x 70	B	A x B
3	Examination Fee (Per Course) Note: you may give lump sum or break it up according to total courses in the program	Per Course Per Officer	C= No. of Courses x 70	D	C x D
4	Residential Cost inclusive of meal plan and other services (Per Officer) Note: Please Specify	Per Month per officer	E = No. of Months x 70	F	E x F
6	Academic Resources (Books, LMS, Library Access, etc.)	Per Officer for full degree	70	G	G x 70
7	IT Infrastructure & Lab Facilities	Per Officer for full degree	70	H	H x 70
9	Miscellaneous Charges Note: Please specify what is included in these services	Lump Sum	70	I	I x 70
10	Total Program Cost for all officers in one batch Note: Exclusive of all taxes	xx	xx	xx	J = (Summation of Above Costs)

Batch wise cost:

Batch No.	Start Year	Total Program Cost
1	Fall 2025	J from table above
2	Fall 2026	K = J x 1.1
3	Fall 2027	L = K x 1.1
4	Fall 2028	M = L x 1.1
5	Fall 2029	N = M x 1.1
Total Program Cost		O = J + K + L + M + N

Note:

1. **Currency & Pricing:** All prices must be quoted in Pakistani Rupees (PKR) in whole numbers.
2. **Fixed Program Structure:** The total number of semesters, courses per semester, and credit hours per course must be clearly defined in accordance with the proposed Master’s Program submitted in the Technical Proposal.
3. **Tax & Compliance:** The costing per officer calculated above is exclusive of all applicable taxes, duties, and levies. The bidder shall be responsible for compliance with all applicable tax laws and regulations in Pakistan.
4. **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.
5. **1.1x is to account for inflation @10% in cost for financial bidding.**

FEDERAL BOARD OF REVENUE

Sealed Financial Bid shall be submitted as under:

Total Program Cost Note: Exclusive of all taxes O = J + K + L + M + N	--
--	----

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.

Stamp & Signature of Bidder _____



8.7 Bid Security Form

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

Whereas *[name of the Bidder]* (hereinafter called “the Bidder”) has submitted its Bid dated *[date of submission of Bid]* for the supply of *[name and/or description of the services]* (hereinafter called “the Bid”).

KNOW ALL PEOPLE by these presents that WE *[name of bank]* of *[name of country]*, having our registered office at *[address of bank]* (hereinafter called “the Bank”), are bound unto *[name of FBR]* (hereinafter called “the FBR”) in the sum of for which payment well and truly to be made to the said FBR, the Bank binds itself, its successors, and assigns by these presents. Sealed with the Common Seal of the said Bank this ____ day of _____ 20__.

THE CONDITIONS of this obligation are:

1. If the Bidder withdraws its Bid during the period of Bid validity specified by the Bidder on the Bid Form; or
2. If the Bidder, having been notified of the acceptance of its Bid by the FBR during the period of Bid validity:
 - (a) fails or refuses to execute the Contract Form, if required; or
 - (b) fails or refuses to furnish the Performance Guarantee, in accordance with the Instructions to Bidders;

we undertake to pay to the FBR up to the above amount upon receipt of its first written demand, without the FBR having to substantiate its demand, provided that in its demand the FBR will note that the amount claimed by it is due to it, owing to the occurrence of one or both of the two conditions, specifying the occurred condition or conditions.

This guarantee will remain in force up to and including thirty (30) days after the period of Bid validity, and any demand in respect thereof should reach the Bank not later than the above date.

[Signature of the bank]

Section IX- Check List

[To be signed and stamped and presented on Bidder's letter head pad]

The provision of this checklist is an essential prerequisite along with submission of tenders (with technical proposal).

Sr. #	Detail	Responsive	Non-responsive
1.	Rs, 1,000,000 Bid Security must be submitted with technical proposal in the form of Pay Order		
2.	HEC accreditation documentation		
3.	Active Registration with Income Tax Authorities (National Tax Number NTN) at least two years old		
4.	Copy of active Registration with Sales Tax Authorities (STRN)		
5.	Documents required under Technical Evaluation Criteria		
6.	Financial Bid Form (as per form 8.6 of Bidding documents) on letter head of the firm, duly signed and stamped.		
7.	Bid Security Form (as per form 8.7 of Bidding documents) on letter head of the firm, duly signed and stamped.		
8.	General Information Form (as per form 8.3 of Bidding documents) on letter head of the firm duly signed and stamped.		
9.	Affidavit (as per form 8.4) on non-judicial Stamp Paper of Rs. 100/-not older than 3 months to the effect that: (i) The firm is not currently blacklisted by the PPRA. (ii) The documents/photocopies provided with Bid are authentic. In case of any fake/bogus document look at any stage. They shall be blacklisted as per Rules / Laws. (iii) Affidavit for correctness of information. Affidavit for correction of information Form (as per form 8.4 of Bidding documents) on the firm's letterhead, duly signed and stamped.		

Stamp & Signature of Bidder _____