



FEDERAL BOARD OF REVENUE

Invitation to Bid

“Hiring of Services for the Design and Delivery of a Post Graduate Diploma (PGD) Program”

1. Sealed bids are invited from reputable universities, duly registered with Public Procurement Regulatory Authority (PPRA), for the design and delivery of a customized Post Graduate Diploma (PGD) Program for newly inducted officers of the Inland Revenue Service (IRS) and Pakistan Customs Service (PCS), as part of their initial training.
2. Bidding documents are available on e-PADS and FBR/PPRA websites i.e. www.ppra.org.pk & www.fbr.gov.pk, and can be downloaded free of cost. Encrypted electronic bids, duly completed and conforming to the bidding documents, must be submitted via e-Pak Acquisition and Disposal System (e-PADS) by 11:00 AM on 27th June, 2025. Bids will be opened the same day at 11:30 AM in the presence of available representatives of the bidding universities. The bidding shall be conducted under the Single Stage – Two Envelope Procedure.
3. Only universities registered on e-PADS and compliant with tax regulations (valid Income Tax and Sales Tax registrations with active ATL status) are eligible to participate. Interested eligible bidders may request further information or clarification by emailing hasham.malik@fbr.gov.pk at least seven (07) days prior to the submission deadline.
4. Hard copies of sealed bids, prepared in accordance with the bidding documents, must be delivered to the address below on or before 11:00 AM on 27th June, 2025. Submission via email is not permitted. Late bids will be rejected. This notice is also available on the PPRA website.
5. A Pre-Bid Meeting will be held on 19th June, 2025 at 11:00 AM at the Conference Hall, FBR HQ, Constitution Avenue, G-5/2, Islamabad. Participants may also join virtually via Zoom:
<https://us06web.zoom.us/j/85967401847?pwd=Il3rrJqw9p7GVG0UkaO3ns6mzX6Zew.1>
Meeting ID: 859 6740 1847 Passcode: 424368
1. All bids must be supported by Bid-Securing Declaration Form, as provided in Section VIII of the bidding document.
6. FBR reserves the right to accept or reject all bids in accordance with Rule 33 of the Public Procurement Rules, 2004. In case the opening date is declared a public holiday, bids shall be opened on the next working day at the same time and place.

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Section-I: Invitation to Bids

1.1 INVITATION TO BIDDERS

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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 reputable universities or training providers 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 Securing Declaration 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 securing Declaration as per Form in Section-VIII of the bidding document.
- ii) The Bid securing declaration is required to protect the FBR against the risk of Bidder's conduct which would warrant blacklisting Pursuant to ITB Clause 2.3.7. (vii).
- iii) Any Bid not secured in accordance with ITB Clauses 2.3.7 (i) and (ii) may be rejected by the FBR as non-responsive.
- iv) Unsuccessful Bidders' Bid securing declaration will expire if bidder is not the successful bidder, upon the earlier of (i) receipt of notification of successful bidder to the bidder by FBR; or (ii) twenty-eight days after the expiration of bid validity period.
- v) The successful Bidder's Bid securing declaration 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.
- vi) The Bidder will be blacklisted and henceforth cross debarred from participating in respective category of public procurement proceedings for a period of (not more than) six months, if:
 - 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:
 - Fails or refuses to sign the contract in accordance

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with ITB Clause

- Fails or refuses to furnish Performance Guarantee in accordance with ITB Clause 2.6.2.



**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 securing declaration provided under ITB Clause 2.3.7 shall also be suitably extended. A Bidder may refuse the request without violating its Bid securing declaration. 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 blacklisting (along with other remedies available), pursuant to the ITB Clause 2.3.7 (vi).
- 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 Securing Declaration, 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 Bidder may be blacklisted in accordance with his Bid Securing Declaration.
 - 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,

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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 Securing Declaration (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

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 securing declaration, pursuant to ITB Clause 2.3.7 (iv).

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 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), Government of Pakistan, is undertaking comprehensive reforms to modernize its operations and enhance the capacity of its human resource. In pursuit of institutional excellence and evidence-based administration, FBR seeks to introduce a structured and intensive Post Graduate Diploma (PGD) Program to serve as the foundational training for newly inducted officers of the Inland Revenue Service (IRS) and the Pakistan Customs Service (PCS).

This program shall aim to instill in new officers the essential theoretical and practical competencies required for modern tax and customs administration. It will bridge academic knowledge with operational realities, preparing officers to lead public sector innovation, ensure compliance, improve service delivery, and harness data for informed decision-making.

For the development and delivery of this program, FBR aims to engage the services of a qualified and experienced university, hereinafter referred to as the Service Provider, with a proven track record in professional education, curriculum design, and public sector training delivery. The PGD will serve as a mandatory foundational training program, aimed at equipping officers with the critical knowledge and applied skills.

Objectives of the Assignment

The Service Provider shall be responsible for the complete conceptualization, development, and delivery of an **8- 12 months intensive PGD Program**, which shall meet the following strategic objectives:

- Provide rigorous academic grounding in taxation, customs law, public finance, and macroeconomic context;
- Impart practical proficiency in audit and investigation procedures, fiscal analytics, and compliance monitoring;
- Build digital competency through training in Excel, Python, SQL, and emerging e-governance tools;
- Foster an integrated perspective on tax policy, trade strategy, and public sector behavior;
- Offer differentiated specialization tracks tailored to IRS and PCS functions while promoting inter-service collaboration;
- Facilitate real-world problem-solving through supervised capstone projects aligned with FBR's reform agenda.

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.

Scope of Work for the Service Provider

The selected service provider shall assume full responsibility for design, delivery, evaluation, reporting, and certification of the PGD Program. Specific responsibilities include:

A. Program Design and Curriculum Finalization

- i) Collaborate with FBR within two (02) months of contract signing to finalize the detailed curriculum, course structure, and reporting modalities.
- ii) Ensure the PGD framework reflects international best practices in public finance, tax administration, customs modernization, and data governance.
- iii) Develop a modular curriculum, consisting of core and specialized components, ensuring relevance to both IRS and PCS functional requirements.
- iv) Incorporate case-based pedagogy, simulations, and applied exercises relevant to the Pakistani context.
- v) 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.

B. Curriculum Components

The Service Provider shall be responsible for developing and proposing a structured curriculum for the Post Graduate Diploma (PGD) Program, which must be submitted to FBR for review and approval within two (02) months of contract signing. While the detailed course content and delivery schedule shall be designed by the university and approved by FBR, the curriculum must address the following key thematic areas:

i. Core Public Sector Foundations

- Public finance and fiscal policy in Pakistan
- Interplay between taxation, trade, and economic development
- Regulatory frameworks and institutional dynamics

ii. Analytical Tools and Data Proficiency

- Data literacy, Excel-based analysis and dashboards
- Programming and querying tools such as Python and SQL
- Use of analytics for audit, compliance, and revenue forecasting

iii. Specialized Domain Knowledge

- Tax laws, customs procedures, and enforcement mechanisms
- Accounting principles relevant to public sector tax and customs operations
- Risk-based compliance, anomaly detection, and taxpayer profiling

iv. Digital Transformation and Innovation

- Taxation in the digital economy
- Emerging technologies relevant to e-governance and smart enforcement

v. Inter-Service Coordination and Legal Integration

- Cross-functional collaboration between IRS and PCS

- Institutional case studies and joint operational exercises

vi. Final Project / Capstone Component

- Officers will work in small groups or individually on applied projects addressing real policy, operational, or analytical problems.
- The university shall assign academic mentors, while FBR will nominate domain advisors to co-supervise.
- Final deliverables will include a written report and an oral presentation before a review panel.

The curriculum must be modular, logically sequenced, and include clear learning outcomes, credit/contact hours, assessment methodology, and faculty assignments for each course. Case-based pedagogy and applied data exercises must be integrated across modules.

C. Final Project (Capstone Component)

- i) Guide officers in designing and delivering a capstone project that addresses a policy, enforcement, or system-level challenge.
- ii) Ensure that each project is co-supervised by a designated academic mentor and a domain expert from FBR.
- iii) Facilitate final presentations and assessments by a panel comprising FBR officials and institutional faculty.
- iv) Ensure capstone projects integrate interdisciplinary approaches and demonstrate real-world applicability.

D. Academic Delivery and Faculty Deployment

- i) Deploy highly qualified faculty with sectoral knowledge and teaching experience in taxation, economics, trade, policy, data science, and governance.
- ii) Assign a dedicated Coordinator for overall quality control, compliance with academic schedule, and student affairs management.
- iii) Conduct daily weekday classes using structured learning blocks including lectures, data labs, case exercises, and feedback sessions.
- iv) Maintain a minimum of 20 contact hours per week.

E. Facility Provision and Learning Environment

- i) Provide adequate, air-conditioned, multimedia-equipped classrooms, computer labs with licensed software, and internet-enabled access to academic resources.
- ii) Facilitate access to digital tools (Python, SQL, Excel), research databases, journals, and taxation law repositories.
- iii) Coordinate with FBR for secure residential arrangements where required or host officers in institutional housing (optional).

F. Monitoring, Quality Assurance, and Reporting

- i) Maintain a transparent and verifiable system for tracking attendance, performance, and disciplinary matters.
- ii) Share progress reports with FBR detailing instructional milestones, faculty feedback, student progress, and operational observations as required.

- iii) Submit a batch-end summary report documenting program delivery, capstone outcomes, faculty reflections, and participant evaluations.

G. Assessment, Certification, and Records

- i) Conduct regular assessments including assignments, quizzes, presentations, and term-end evaluations.
- ii) Organize viva voce or presentations for capstone project completion.
- iii) Maintain secure academic records for all participants and submit formal transcripts to FBR.
- iv) Jointly award a PGD certificate upon successful completion.
- v) Note: Officers must meet the minimum performance threshold in all coursework and the final capstone to be eligible for the award of the diploma. Officers who are unable to meet the passing requirements in any core or elective module shall be given the opportunity to **re-sit examinations or submit remedial assignments**, and the service provider shall make arrangements to that effect.

Implementation Timeline

- Start of First Batch: September 2025 (*tentative; to be confirmed at contract signing*)
- Contract Duration: 02 years or until delivery of two (02) batches, subject to annual performance evaluations.
- Renewability: The contract may be renewed for another two (02) years by mutual consent based on satisfactory performance and institutional alignment with FBR's future needs.

Location of the Program

The service provider must provide on-campus facilities for program delivery.

Confidentiality and Data Protection

The Service Provider shall sign a **Non-Disclosure Agreement (NDA)** prior to program commencement. All sensitive information, training materials, taxpayer examples, and operational insights accessed or generated during the engagement shall remain the exclusive property of FBR and may not be disclosed, duplicated, or reused for any purpose without prior written consent.

Rights of the FBR:

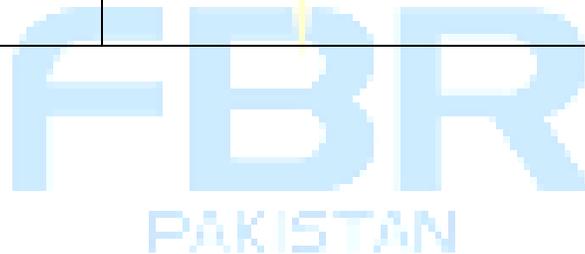
1. FBR reserves the right to:
 - a. Review and amend the curriculum in light of strategic developments.
 - b. Nominate FBR officials as observers, co-instructors, or panelists for evaluations.
 - c. Issue corrective directives during the course of the program to ensure alignment with national priorities.

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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 for Design and Delivery of a Post Graduate Diploma (PGD) Program”</p> <p>Period of Contract: Two (02) years (for 2 batches), with an extension option of up to another two (02) additional years, subject to mutual agreement and satisfactory performance</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>First batch to commence in September 2025 (tentative) Subsequently all new batches shall begin their Diploma 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 for Design and Delivery of a Post Graduate Diploma (PGD) Program”</p> <p>Name of financing institution: Government of Pakistan</p> <p>Name and identification number of the Contract: “Hiring of Services for Design and Delivery of a Post Graduate Diploma (PGD) Program”</p> <p>Reference No.] 1(6)TDU/IR/2025</p>
3.	2.3.6(iii)	<p>Demonstration of authorization by manufacturer: Not Applicable</p>

B. Bidding Documents		
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 19 th June, 2025 at 11:00 am 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>Friday</i> b) Date: <i>27th June, 2025</i> Time: <i>1100 hrs</i>
12.	2.5.1	Time, date/ Month/ Year, and place for bid opening. Day : <i>Friday</i> Date: <i>27th June, 2025</i> Time: <i>1130hrs</i> <u>Conference Room, Federal Board of Revenue HO, 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	Bid Securing Declaration will be submitted as per Form 8.7 as provided in Section-VIII of the bidding document”
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 : <i>Friday</i></p> <p>Date: <i>27th June, 2025</i></p> <p>Time : <i>1130 hrs</i></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) Valid Tax Compliance Certificate for NTN and STRN with active status on ATL both for NTN & STN b) 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. c) 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. <p>After meeting the eligibility, qualification, and substantial responsiveness criteria, bids shall first be evaluated on technical</p>

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		<p>merit.</p> <p>Only bids scoring at least 70% of the total 90 marks in the technical evaluation shall be considered technically viable and qualify for financial evaluation. 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	Proposed Curriculum Design and Structure*	/30						
	<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="vertical-align: top;">Curriculum Alignment with Core Domains</td> <td> <p>The proposal must demonstrate comprehensive coverage of key thematic areas required in the ToR (e.g. public finance, tax/customs law, analytics, digital transformation, governance, ethics, and IRS–PCS coordination).</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> 12 marks: All core areas clearly mapped and integrated across terms with logical sequencing 9 marks: Most areas covered; some thematic areas lightly developed 6 marks: Basic structure in place but lacks detail in domain coverage 0 marks: Generic or irrelevant content with no link to ToR </td> <td style="text-align: center; vertical-align: middle;">12 Marks</td> </tr> </tbody> </table>	Criterion	Details	Marks Allocation	Curriculum Alignment with Core Domains	<p>The proposal must demonstrate comprehensive coverage of key thematic areas required in the ToR (e.g. public finance, tax/customs law, analytics, digital transformation, governance, ethics, and IRS–PCS coordination).</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> 12 marks: All core areas clearly mapped and integrated across terms with logical sequencing 9 marks: Most areas covered; some thematic areas lightly developed 6 marks: Basic structure in place but lacks detail in domain coverage 0 marks: Generic or irrelevant content with no link to ToR 	12 Marks	
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<p>Capstone Project Framework</p>	<p>The capstone must simulate a real-world policy or enforcement challenge, co-supervised by academic and FBR advisors.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 5 marks: Defined capstone structure, FBR co-supervision model, clear deliverables and defense mechanism • 3 marks: Capstone proposed but lacks integration with real-world tasks or FBR advisory • 0 marks: No meaningful project framework 	<p>5 Marks</p>
<p>Pedagogical Approach & Delivery Strategy</p>	<p>This includes teaching methodology (e.g. case studies, simulations, labs), delivery calendar, and instructional hours.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 5 marks: Course plan includes case-based learning, simulations, blended formats, data labs, etc., with full delivery calendar • 3 marks: Mostly lecture-based with limited interactive or applied learning • 0 marks: Generic methods; lacks structure and engagement 	<p>5 Marks</p>
<p>Differentiation by Track (IRS vs PCS)</p>	<p>The proposal must show how officers from two distinct services will receive customized content relevant to their roles.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 3 marks: Clearly separates specialized modules (e.g. audit/taxation for IRS, trade/tariff for PCS), with shared foundation courses • 2 marks: Some differentiation shown, but not fully mapped 	<p>3 Marks</p>

		<ul style="list-style-type: none"> • 0 marks: One-size-fits-all approach 	
Assessment & Evaluation Plan	<p>Plan should include continuous and summative evaluation, retake options, probation policy, and alignment with FBR reporting.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 3 marks: Detailed strategy including exams, presentations, quizzes, retakes, and probation mechanics • 2 marks: Basic outline of exams and assignments, no clear retake system • 0 marks: No meaningful evaluation plan 	3 Marks	
Adaptability to FBR Feedback	<p>University must commit to realigning course outlines within two (2) months of contract award in consultation with FBR.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 2 marks: Written commitment and process flow included • 1 mark: Vague commitment or vague plan • 0 marks: No commitment or plan 	2 Marks	

	<p><u>Documents Required:</u></p> <ol style="list-style-type: none"> 1. Term-Wise Curriculum Framework A detailed breakdown of the proposed PGD program, divided into academic terms. For each module, include: <ul style="list-style-type: none"> ○ Module title ○ Description and key themes ○ Learning outcomes ○ Delivery method (e.g., lectures, case-based learning, labs) ○ Recommended readings or resources 2. IRS and PCS Track Differentiation Plan A clearly defined structure that separates modules by service group, identifying: <ul style="list-style-type: none"> ○ Which modules are common to all officers ○ Which are customized for IRS or PCS, along with rationale ○ Any cross-functional or integration courses 3. Assessment and Evaluation Strategy A plan describing how students will be evaluated throughout the program, including: <ul style="list-style-type: none"> ○ Assessment types (quizzes, exams, presentations, labs, projects) ○ Grading structure and weightage ○ Retake and remedial procedures for officers who do not pass 4. Capstone Project Implementation Plan A capstone framework aligned with FBR's operational context, covering: <ul style="list-style-type: none"> ○ Suggested capstone themes ○ Supervision model (academic mentor + FBR co-supervisor) ○ Format for project submission and defense ○ Evaluation rubrics and panel composition 5. Instructional Calendar A proposed 8-month delivery plan showing: <ul style="list-style-type: none"> ○ Start and end dates for each term ○ Term Breakdown ○ Distribution of instructional time, lab work, capstone prep 6. Teaching Methodology Document A statement outlining the pedagogical principles behind the PGD, such as: <ul style="list-style-type: none"> ○ Use of modern learning strategies ○ Case-based instruction, simulations, data labs, and blended learning ○ Tools and techniques to promote analytical thinking and field readiness 	
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	<p>7. Adaptability Commitment Letter and Proposed Plan A signed letter on institutional letterhead explicitly committing to:</p> <ul style="list-style-type: none"> ○ Modify and finalize curriculum within sixty (60) days of contract award in collaboration with FBR ○ Implement any further changes required by FBR during the term of the contract, including module updates, case adaptations, or delivery adjustments <p>A detailed plan on timeline and mode of proposed collaboration</p> <p>8. (Optional but Preferred) Sample Materials</p> <ul style="list-style-type: none"> ○ A sample lesson plan, presentation deck, case study, or class assignment to demonstrate instructional quality and relevance <p>Important Note: Federal Board of Revenue (FBR) reserves the right to amend, realign, or restructure the proposed curriculum to meet its institutional needs. The submitted curriculum will be treated as the bidder's proposal and shall be subject to further refinement upon award of contract.</p>	
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1B. Institutional Experience and Capability		/25
Criterion	Details	Marks Allocation
Track Record of Professional Training for Civil Servants	<p>If the university has delivered structured training or diploma programs for civil servants or government officials in the past 5 years.</p> <p>Scoring Guide:</p> <ul style="list-style-type: none"> • 10 marks: 3+ government projects in last 5 years • 7 marks: 2 such projects • 4 marks: 1 such project • 0 marks: No relevant experience 	10 Marks
Legal Status and Institutional Standing	Registered training or educational entity with at least 10 years of operational experience	5 Marks

		<p>Scoring Guide:</p> <ul style="list-style-type: none"> • 5 marks: Registered + 10+ years active operations • 3 marks: Registered + 4–10 years • 0 marks: < 4 years or unregistered 		
	Physical Presence and Accessibility	<p>Presence in Major cities or availability of a physical partner venue for in-person delivery</p> <p>Scoring Guide:</p> <ul style="list-style-type: none"> • 5 marks Own full-service campus in major cities • 3 marks: Formal MOU with delivery partner • 0 marks: No operational base in major cities 	5 Marks	
	Institutional Systems for Quality Assurance	<p>Academic governance, curriculum committees, and accreditation/recognition (national or international) *</p> <p>Scoring Guide:</p> <ul style="list-style-type: none"> • 5 marks: Academic council + documented QA framework • 3 marks: Partial systems in place • 0 marks: No QA systems 	5 Marks	
	<p><i>*Note: HEC affiliation is not required, but any voluntary accreditations or certifications may be submitted for review.</i></p> <p>Documents Required:</p> <ul style="list-style-type: none"> • List and details completed public sector trainings • Institutional registration certificate • Lease/deed/address of delivery campus • QA/Accreditation documents (if applicable) 			
1C	Faculty Expertise and Diversity			/15

Criterion	Details	Marks Allocation
Academic Qualifications of Faculty	<p>Evaluates the proportion of proposed teaching faculty (core or visiting) holding advanced academic credentials in relevant fields.</p> <ul style="list-style-type: none"> • 7 marks: $\geq 50\%$ of nominated faculty (core + visiting) hold higher degrees in economics, law, finance, data science, governance, or related fields or are industry leaders • 5 marks: 30–49% fulfilling the above • 2 marks: 10–29% fulfilling the above • 0 marks: $< 10\%$ fulfilling the above 	7 Marks
Practical Domain Experience in Tax, Customs, or Governance	<p>Assesses the number of faculty (including guest experts) who have served in or consulted for public universities such as FBR, Customs, the Ministry of Finance, provincial tax authorities, or relevant regulatory bodies.</p> <ul style="list-style-type: none"> • 5 marks: $\geq 30\%$ of faculty with 5+ years of relevant professional experience • 3 marks: 15–29% • 0 marks: $< 15\%$ 	5 Marks
Government or Executive Teaching Experience	<p>Assesses how many nominated faculty members have taught mid-career or senior government officials (e.g., civil servants, tax/customs officers, regulators).</p> <ul style="list-style-type: none"> • 3 marks: $\geq 30\%$ of nominated faculty have conducted government training • 1 mark: Partial exposure to public-sector training 	3 Marks

	<ul style="list-style-type: none"> • 0 marks: No relevant training experience 		
<p>Note: Universities may submit a combined faculty proposal comprising full-time faculty, adjunct faculty, and visiting/guest instructors, as long as they:</p> <ul style="list-style-type: none"> • Have documented affiliation (past or present) with the institution • Have been part of the institution’s previous executive or professional education programs <p>Required Documents:</p> <ul style="list-style-type: none"> • CVs of all core and visiting faculty being proposed • Summary matrix listing qualifications, domain expertise, government experience • Faculty deployment plan (who teaches what module) • List of government clients or training engagements where proposed members of the faculty have been engaged 			
1D	<p>Learning Infrastructure and Support Systems</p>		/10
<p align="center">Criterion</p>	<p align="center">Details</p>	<p align="center">Marks Allocation</p>	
<p>Physical Learning Infrastructure</p>	<p>Evaluates the availability and suitability of physical classrooms and teaching spaces for a government training program.</p> <ul style="list-style-type: none"> • 5 marks: Dedicated campus or facility with smart classrooms, IT/data labs, breakout areas, stable internet etc • 3 marks: Shared campus/facilities with some infrastructure gaps • 0 marks: Makeshift or inadequate infrastructure 	<p align="center">5 Marks</p>	
<p>Licensed Software & Digital Tools</p>	<p>Assesses whether the university has access to and will provide licensed software (not trial or free versions) for practical training in data analysis, digital customs/tax systems, etc.</p>	<p align="center">5 Marks</p>	

		<ul style="list-style-type: none"> • 5 marks: Licensed access to Python, SQL, Excel Pro, research portals • 3 marks: Basic tools (e.g., Excel only) without broader capabilities • 0 marks: No verifiable access to any digital tools 										
	<p><u>Required Documents:</u></p> <ul style="list-style-type: none"> • Details and specifications of where the proposed program would take place • Evidence of licensed software/tools (e.g., Excel Pro, Python, SQL environments) • Access to digital learning platforms and research databases • Safety, accessibility, and campus security protocols • MoU or agreement with facility partners (if not using own campus) 											
1E	Program Management and Academic Performance Tracking											
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	<p>dashboards, alerts, retake pathways</p> <ul style="list-style-type: none"> • 3 marks: Only basic attendance or result tracking • 0 marks: No clear academic tracking mechanism <p>Required Documents:</p> <ul style="list-style-type: none"> • Organizational chart showing Program Director, Academic Coordinator, and support staff • Sample attendance and performance monitoring reports or dashboards (physical/digital) • Retake/remedial exam policy 																									
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> <p>Formula for Financial Evaluation</p> $\text{Score} = (\text{Lowest Bid}) / (\text{Bid under Evaluation}) * 100$ <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" data-bbox="349 1241 1183 1755"> <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	/10
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G. Award of Contract

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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 PGD 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
<p>Deliverable 01 -one time Submission of customized PGD curriculum design (term-wise), learning outcomes, evaluation scheme, and proposed delivery calendar for approval by FBR after taking their input.</p>	
<p>Deliverable 02 -one time Finalization and mutual approval of PGD design, learning infrastructure, and implementation schedule in coordination with FBR. (Includes assignment of focal persons, finalized faculty, and program management plan.)</p>	
<p>Deliverable 03 -one time Start of PGD Program for First Batch</p>	
<p>Deliverable 04 -continuous Mid-program and end-of-term assessments, capstone supervision, and submission of progress reports to FBR (per batch).</p>	
<p>Deliverable 05 -one time Submission of Review & Reflection Report following completion of first batch. Shall include: summary of implementation experience, performance trends, feedback from participants and FBR, and proposed curriculum or delivery adjustments (if any) for the second batch.</p>	

Deliverable 06 -one time Submission and approval of revised implementation plan and updated academic calendar for the Second Batch , based on outcomes of the first batch and consultation with FBR.	
Deliverable 07 -one time Start of PGD Program for Second Batch	

Note: The bidder may provide additional explanatory notes or attach a Gantt chart, but this form must be submitted in full as is.

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 Securing Declaration, either in the form included hereafter or in another form acceptable to the FBR, pursuant to ITB Clause 2.3.7

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 securing declaration form in the manner as prescribed on the bid securing declaration form 8.7. Any other document required by the FBR.

Financial bid includes the following:-

- a) Original Bid form (as per **form 8.1** of Bidding documents) on letter head of the firm, duly signed and stamped.
- b) Price schedule / financial form (as per **form 8.6** to be reproduced on the letter head of the bidder duly signed and stamped.
- c) Original Bid securing declaration form (as per form 8.7).

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
---------------------------------------	---------------------

_____	_____
_____	_____
_____	_____

(if none, state “none”)

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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 _____



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8. 2 Bidder 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
-----	----

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.

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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]

1. The following two are being fixed for the purposes of calculations, the real values may vary;
 - a. Batch Size: 70 Officers per Batch
 - b. Program Duration: 8 Months per Batch
2. Please note that the Residential Cost quoted below is for indicative purposes and is not part of Financial Evaluation.

Sr. No	Cost Component	Unit	Quantity	Unit Cost (PKR)	Total Cost (PKR)
1	Tuition Fee	Per Officer (Full PGD)	70	A	70 x A
2	Examination Fee Note: Please give one figure cumulative of all terms.	Per Officer (All Terms)	70	B	70 x B
3	Academic Resources (Books, LMS, Library Access, etc.)	Per Officer for full Program	70	C	70 x C
4	IT Infrastructure & Lab Facilities	Per Officer for full Program	70	D	70 x D
5	Miscellaneous Charges Note: Please specify what is included in these services	Lump Sum	70	E	70 x E
6	Capstone Project Supervision & Defense Costs	Per Officer	70	F	70 x F

7	Total Program Cost for all officers in one batch Note: Exclusive of all taxes	xx	xx	xx	G = (Summation of Above Costs)
00 OPTIONAL	Residential Cost inclusive of meal plan and other services (Per Officer)	Per Month per officer	$\alpha = 8 \text{ months} \times 70$	β	$\alpha \times \beta$

Batch wise cost:

Batch No.	Start Year	Total Program Cost
1	2025	G from table above
2	2026	H = G x 1.1
3 (Optional Extension)	2027	I = H x 1.1
4 (Optional Extension)	2028	J = I x 1.1
Total Program Cost (if all 4 batches executed)		K = G + H + I + J

Note:

1. Currency & Pricing: All prices must be quoted in Pakistani Rupees (PKR) in whole numbers.
2. 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.
3. 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.
4. 1.1x is to account for inflation @10% in cost for financial bidding.

Sealed Financial Bid shall be submitted as under:

Total Program Cost (if all 4 batches executed) Note: Exclusive of all taxes K = G + H + I + J	--
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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-Securing Declaration Form

(The Bidder shall fill in this Form in accordance with the instructions indicated.)

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

No.: [number of Bidding process]

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

To: [complete name of Procuring Agency]

We, the undersigned, declare that:

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

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

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

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

Name of the Bidder* _____

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

Title of the person signing the Bid Signature of the person named above _____

Date signed _____ day of: _____

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

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

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

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.	Bid Securing Declaration Form must be submitted with technical proposal (as per form 8.7 of Bidding Document).		
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 Securing Declaration 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 _____