

# **TECHNICAL EVALUATION REPORT**

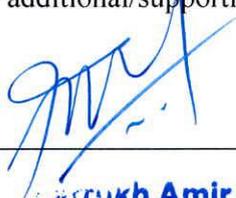
**(As Per Rule 35 of PP Rules, 2004)**

- 1 Name of Procuring Agency Federal Board of Revenue (HQ)
- 2 Method of Procurement Single Stage Two Envelope
3. Title of Procurement Certification-Based Upskilling Programs for Grade 17-18 Officers of FBR
4. Tender Inquiry No. 2(6)/TDU/IR/2025
5. PPRA Ref. No. (TSE). TS617129E
6. Date & Time of Bid Closing 3<sup>rd</sup> September, 2025 11:00 AM
7. Date & Time of Bid Opening 3<sup>rd</sup> September, 2025 11:30 AM
8. No of Bids Received 06
9. Criteria for Bid Evaluation Technical Bid Evaluation Report Attached.
- 10 Details of Bid(s) Evaluation Technical Bid Evaluation Report Attached.

Name of Bidder	Technical Marks (if applicable)	Rule/Regulation/SBD*/Policy/Basis of Rejection/Acceptance as per Rule 35 of PP Rules, 2004.
DHA Suffa University	68	<b>Responsive</b>
Extol Solution LLP	67	
Hazza Institute of Technology	75	
Institute of Business Administration	75	
ICMA	72	
LUMS	75	

11. Any other additional/supporting information, the procuring agency may like to share.

Signature: \_\_\_\_\_



Official Stamp: **Farrukh Amir Sial**  
**Secretary (Administration)**  
**Federal Board of Revenue**  
**Islamabad**

*(Remaining committee members signature placed at Annex-I)*

**\*Standard Bidding Documents (SBD).**

2(6)/IR/TDU/2025

Certification-Based Upskilling Programs for Grade 17-18 Officers of FBR

Designation	Role	Signatures
Member (Admin/ HR)	Chairman/ Convener	
Member (Audit/CRM)	Member	
Member (Customs Operations)	Member	
Chief (Admin & Finance)	Member	

# INVITATION TO BID

## TECHNICAL BID(S) EVALUATION REPORT

<b>Invitation to Bid Reference No.</b>	F.No. 2(6)/TDU/IR/2025
<b>Invitation to Bid Title</b>	Certification-Based Upskilling Programs for Grade 17-18 officers of FBR
<b>Invitation to Bid Issuance/ Publishing Date</b>	8 <sup>th</sup> August, 2025
<b>1<sup>st</sup> Pre-Bid Meeting date</b>	11 <sup>th</sup> August, 2025
<b>Corrigendum No. 1 date</b>	19 <sup>th</sup> August 2025
<b>Addendum No. 1 date [Revised Requirements of Invitation to Bid]</b>	19 <sup>th</sup> August, 2025
<b>Corrigendum No. 2 date</b>	26 <sup>th</sup> August, 2025
<b>Bids Submission date/time</b>	3 <sup>rd</sup> September 2025 at 11:30 a.m.
<b>Publishing</b>	National Press (two leading national daily newspapers – One English and One Urdu) Website(s): FBR
<b>Procurement Method/ Process</b>	Single Stage Two Envelope – Invitation to Bid – Open
<b>Technical Bids Evaluation Report Signing Date</b>	

  
**Muhammad Ali Khan**  
Secretary (Expenditure)  
Federal Board of Revenue  
Islamabad

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**Muhammad Ali Khan**  
Secretary (Expenditure)  
Federal Board of Revenue  
Islamabad

## 1. Terms of References (TORs)

The Federal Board of Revenue (FBR) recognizes the rapidly evolving landscape of tax administration and the increasing complexity of economic transactions, compliance mechanisms, and digital ecosystems. In this context, capacity building of FBR's human resource remains a strategic priority. While significant strides have been made in automating core tax processes and integrating technology across service delivery channels, there remains a critical need to continuously upskill the officer cadre to effectively respond to emerging challenges. In particular, FBR officers of the Inland Revenue Service (IRS) and Pakistan Customs Service (PCS) at Grade 17 and 18 are responsible for implementing complex tax policies, conducting assessments, managing audits, enforcing compliance, and engaging with stakeholders across sectors. These responsibilities now demand a strong command of data analytics, digital systems, and sectoral expertise to ensure taxpayer facilitation, revenue assurance, and policy alignment. To address this need, FBR intends to launch a structured, certification-based upskilling initiative that provides targeted, modular training through certified programs tailored to the realities of modern tax administration. These certifications will not only improve individual competence but also enhance the collective effectiveness of the organization by creating a technically agile and responsive workforce. There is a total of 1,087 individual officers from IRS (777 officers) and PCS (310 officers) targeted under this certification regime. However, each officer is expected to undertake two certifications — either completing both packages (Intermediate and Advanced) of a single stream, or completing one package each from two different streams. As a result, the total number of participant instances over the span of three years is projected to be approximately 2,200. These modular certifications will enable officers to specialize in functional areas critical for effective tax administration, including but not limited to digital tools, analytics, supply chain systems, fiscal law, and public policy. The selected institution(s) will be responsible for designing and delivering these modules and conducting rigorous final assessments.

Objective: To design, deliver, and certify specialized training and upskilling programs for serving officers (BS-17 and BS-18) of the Inland Revenue Service (IRS) and Pakistan Customs Service (PCS). These programs aim to enhance professional capacity in critical domains essential to modern tax administration, with a particular emphasis on digital transformation, data-driven governance, and tax compliance. Program Overview:

### 1. Target Audience:

FEDERAL BOARD OF REVENUE o Serving FBR officers of IRS and PCS in Grades 17 and 18.  
o Priority shall be given to officers in the promotion zone for Grade 19, followed by others in descending order of seniority.

Technical Bids Evaluation Report - F.No. 2(6)/TDU/IR/2025

  
**Muhammad Ali Khan**  
Secretary (Expenditure)  
Federal Board of Revenue  
Islamabad

## 2. Total Participants:

Around 1,087 individual officers over a 3-year period. However, each officer is expected to undertake two certification modules — either completing both levels (Intermediate and Advanced) of a single stream, or completing one module each from two different streams. As a result, the total number of participant instances over the span of three years is projected to be approximately 2,200.

## 3. Program Format:

Certification-based learning divided into two progressive packages for each learning stream:

- Package A: Intermediate
  - Package B: Advanced
- o Each package to be 3-4 weeks long (20 study days, excluding weekend), delivered through a combination of online/in-person learning (with a minimum of 10 days in person training) and compulsory in-person final assessments. This execution format is open to proposal by service provider. Clearing any package shall make the officer eligible for a certificate.

## 4. Learning Streams:

Each service provider may propose different learning streams. At least 6 unique streams must be provided for and there must be dedicated streams for officers of IRS and PCS and some streams which are common for both.

o Indicative learning streams include (but are not limited to):

- Data Science & Analytics for Tax Administrators
  - Taxation Policy and Compliance Enforcement
  - Supply Chain and Trade Facilitation
  - Financial Investigations and Forensics
  - Customs Valuation and Harmonization System
  - Accounting
  - Auditing
  - Public Procurement
  - International Taxation • Generative AI
  - Soft Skills like Leadership, Management
- Service providers are encouraged to propose innovative or emerging streams based on their expertise and relevance to tax administration. For guidance purposes, a detailed list of indicative modules and subtopics that FBR has internally shortlisted for each stream is available. This list will be shared with the successful bidder(s) at the time of final program design, following the award of contract, to support alignment with FBR's strategic training objectives.

Service providers are encouraged to propose innovative or emerging streams based on their expertise and relevance to tax administration. For guidance purposes, a detailed list of indicative modules and subtopics that FBR has internally shortlisted for each stream is available. This list will

be shared with the successful bidder(s) at the time of final program design, following the award of contract, to support alignment with FBR's strategic training objectives.

#### **5. Level/Package Assignment:**

Service Providers shall come up with a concrete calendar for offering of the streams and the in-person exam spaced out throughout the year. o Service provider must also create an online system available for officers of FBR where they can access the yearly calendar of offered streams and enroll for the certifications. Officers must directly enroll for their two certifications as per their interests by logging on to the online system and the service provider shall cater for the cohorts accordingly.

#### **6. Examinations and Certification:**

- Each certification shall conclude with:
- A proctored, in-person final exam at designated centers
- Graded assignments throughout the course
- Strict evaluation standards and passing thresholds o Participants who successfully pass shall be awarded a Certificate by the service provider, co-branded with FBR.

#### **7. Service Provider Responsibilities:**

Design and submit a tailored curriculum with module-wise breakdown per stream and per package

- Propose delivery model (hybrid, physical, LMS-integrated)
- Ensure high-caliber resource persons/faculty with relevant expertise
- Provide suitable accommodations for officers attending physical components of training
- Maintain participant progress reports, and provide quarterly learning outcome analytics to FBR
- Conduct annual reviews and propose course improvements

#### **8. Program Timeline and Delivery Volume:**

- Service provider must propose an annual implementation calendar
- Capacity to train up to 750 participants per year (in as many cohorts as necessary)
- Must include mechanisms to allow participant choice and scheduling flexibility

#### **9. Expected Outcomes:**

- Improved officer proficiency in applied, domain-specific knowledge
- Increased usage of data and digital tools in tax administration
- Formation of certified officer pools in specialized functional areas
- Institutional culture shift toward continuous professional development

#### **10. Flexibility and Policy Direction:**

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

- If more than one service provider is selected, the number of participants attending their certifications in each year shall be decided by FBR.

## 2. Bid Process

The bidding process for the subject activity is Single Stage Two Envelope – Invitation to Bid – Open. Invitation to Bid notification was published in national press (two leading national daily newspapers – One English and One Urdu) on 8<sup>th</sup> August, 2025 (**Annexure-I**) as well as uploaded on e-PADS, FBR (<https://www.fbr.gov.pk/>) and PPRA (<https://www.ppra.gov.pk/>).

Summary of bid process is listed below:

<b>Invitation to Bid Reference No.</b>	F.No. 2(6)/TDU/IR/2025
<b>Invitation to Bid Title</b>	Certification-Based Upskilling Programs for Grade 17-18 officers of FBR
<b>Invitation to Bid Issuance/ Publishing Date</b>	8 <sup>th</sup> August, 2025
<b>1<sup>st</sup> Pre-Bid Meeting date</b>	11 <sup>th</sup> August, 2025
<b>Corrigendum No. 1 date</b>	19 <sup>th</sup> August 2025
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<b>Bids Submission date/time</b>	3 <sup>rd</sup> September 2025 at 11:30 a.m.
<b>Publishing</b>	National Press (two leading national daily newspapers – One English and One Urdu) Website(s): FBR
<b>Procurement Method/ Process</b>	Single Stage Two Envelope – Invitation to Bid – Open
<b>Technical Bids Evaluation Report Signing Date</b>	

### Technical/ Financial Evaluation Committee

Following Technical/ Financial Evaluation Committee was designated for the evaluation of the subject Invitation to Bid:

Sr. No	Name	Designation	Role
1.	Dr. Hamid Ateeq Sarwar	Member (IR-Operations)	<b>Chairman/ Convener</b>
2.	Mr. Ashhad Jawwad	Member (Customs Policy)	Member
3.	Dr. Najeebullah	Chief (Tax Reforms)	Member
4.	Dr. Muhammad Khurram	Chief (Mgt/HR-IR)	Member
5.	Ms. Ayesha Niaz	Chief (Mgt/HR-Customs)	Member
6.	Syed Fazal Samad	Chief (F&C) – Customs	Member
7.	Mr. Muhammad Ali Khan	Secretary (Exp) FBR	Member/ Secretary
8.	Mr. Waqar Ahmed	Second Secretary (IR-CPF)	Member
9.	Dr Muhammad Amir Malik	Chief Executive Officer, PRAL	Member

Technical Bids Evaluation Report - F.No. 2(6)/TDU/IR/2025

*Amir Khan*  
**Muhammad Ali Khan**  
 Secretary (Expenditure)  
 Federal Board of Revenue  
 Islamabad

### 3. Bid(s) Received

On the bid submission date and time (8<sup>th</sup> August, 2025 at 11:30 AM) following bids were received:

Sr. No	Bidder	Bid Submitted
1	DHA Suffa University	✓
2	Extol Solutions LLP	✓
3	Hazza Institute of Technology	✓
4.	Institute of Business Administration	✓
5.	Institute of Cost and Management Accountants of Pakistan	✓
6.	LUMS	✓

### 4. Bid Opening

In accordance with the bid opening procedure of Single Stage Two Envelope method, Technical bids were opened publicly on the same date immediately after bid submission time at FBR House by the Technical/ Financial Evaluation Committee in the presence of bidders authorized representatives. The bids availability on e-PADS was checked and confirmed in presence of bidders authorized representatives. Availability of bid security as per Invitation to the Bids terms, bid submitted for package(s)/ region(s) and confirmation of financial bid were read out at the time of bid opening meeting. The bid opening statement is placed at (**Annexure-II**).

The sealed financial bids of all bidders were signed by the Technical/ Financial evaluation committee and kept in safe custody.

### 5. Preliminary Examination

Preliminary examination of the technical bids was carried out. The examination included verification/ review of bidder bid form, completeness of the bid, eligible countries, bid validity confirmation and availability of bid security as per requirement of the Invitation to Bid. The finding(s) from preliminary examination is summarized below:

Bidder	Bid Form	Eligible Country	Bid Validity	Bid Security	Substantial Responsiveness	Acceptance for detailed Examination
DHA Suffa University	Yes	Pakistan	Yes	Yes	Yes	Yes
Extol Solutions LLP	Yes	Pakistan	Yes	Yes	Yes	Yes
Hazza Institute of Technology	Yes	Pakistan	Yes	Yes	Yes	Yes
Institute of Business Administration	Yes	Pakistan	Yes	Yes	Yes	Yes
Institute of Cost and Management Accountants of Pakistan	Yes	Pakistan	Yes	Yes	Yes	Yes
LUMS	Yes	Pakistan	Yes	Yes	Yes	Yes

6. **Detailed Technical Evaluation**

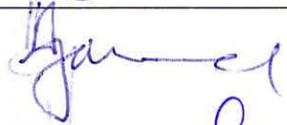
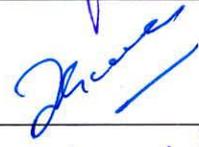
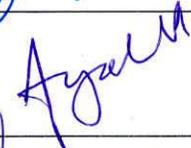
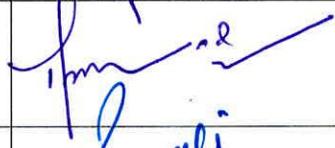
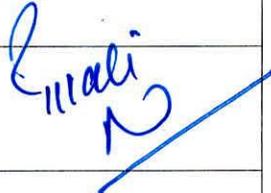
Mandatory Requirements for Eligibility/Responsiveness and Bid Evaluation Criteria (Technical) –  
**Annexure-III**

7. **Bids Accepted as responsive to the Invitation to Bid**

Sr.	Bidder
1.	DHA Suffa University
2.	Extol Solutions LLP
3.	Hazza Institute of Technology
4.	Institute of Business Administration
5.	Institute of Cost and Management Accountants of Pakistan
6.	LUMS

*Muhammad Ali Khan*  
Muhammad Ali Khan  
Secretary (Expenditure) |  
Federal Board of Revenue  
Islamabad

8. Technical/ Financial Evaluation Committee Recommendations

Sr. No	Role	Designation	Signature
1.	Chair/Convener	Member (IR-Operations)	
2.	Member	Member (Customs Policy)	
3.	Member	Chief (Tax Reforms)	
4.	Member	Chief (Mgt/HR-IR)	
5.	Member	Chief (Mgt/HR-Customs)	
6.	Member	Chief (F&C) – Customs	
7.	Member/ Secretary	Secretary (Expenditure), FBR	
8.	Member	Second Secretary (IR-CPF)	
9.	Member	Chief Executive Officer, PRAL	

  
**FEDERAL BOARD OF  
REVENUE**  
**Invitation to Bid**

**“Certification-Based Upskilling Programs for Grade 17–18 Officers of FBR”**

1. The Federal Board of Revenue (FBR), Government of Pakistan, invites sealed bids from eligible and experienced institutions for the Design, Delivery, and Certification of Professional Upskilling Programs for officers of the Federal Board of Revenue (FBR) in Grades 17 and 18.
2. The objective of this initiative is to provide structured, modular, and certification-based training in specialized domains essential for effective and modern tax administration. The programs are to be delivered in two levels —Intermediate and Advanced— and will cover key learning streams such as Data Science, Digital Tax Systems, Compliance Enforcement, and Supply Chain Management, among others.
3. The services shall be delivered over a period of three years, targeting approximately 1,000 officers, with the service provider expected to design, develop, and deliver the program content, facilitate delivery (including accommodation where applicable), conduct rigorous evaluations, and award certifications. Officers will be allowed to select streams and packages based on pre-approved frameworks, and final exams shall be conducted in-person with strict grading protocols.
4. Eligible bidders include local or international training institutions, public policy institutes, tax academies, or private firms with demonstrated experience in delivering technical and professional education/training at a national or international scale. Bidders must have proven capacity in instructional design, adult learning methodology, faculty deployment, and examination administration.
5. Only institutions registered on E-PADS and compliant with tax regulations (valid Income Tax and Sales Tax registrations with active ATL status) are eligible to participate. Interested eligible bidders may request further information or clarification by emailing [secretary.admin@fbr.gov.pk](mailto:secretary.admin@fbr.gov.pk) at least seven (07) days prior to the submission deadline.
6. 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 **27<sup>th</sup> August, 2025**. Bids shall also be submitted on E-PADS. Non-submission of bids both in hard copy and on E-PADS will lead to disqualification of the bidder. Submission via email is not permitted. Late bids will be rejected. This notice is also available on the PPRA website.
7. **Key Details:**
  - **Issuance Date of RFB: 6<sup>th</sup> August, 2025**
  - **Last Date for Bid Submission: 27<sup>th</sup> August, 2025**
  - **Pre-bid Meeting: 11<sup>th</sup> August, 2025**
  - **Opening of Technical Bids: 27<sup>th</sup> August, 2025 at 11:30**
  - **Bid Submission Address: Room # 506, 5<sup>th</sup> Floor, FBR (HQ), Islamabad**
  - **Contact: 051-9203679**
8. All bids must be supported by Bid-Securing Declaration Form, as provided in Section VIII of the bidding document.
9. The bidders who wish to join the pre-bid meeting virtually can join by using the following link <https://vlc.fbr.gov.pk/meeting/> Meeting ID: 518518 Passcode: 0317 Date: 11-08-2025 Time: 11 AM]
10. FBR reserves the right to accept or reject all bids in accordance with Rule 33 of the Public Procurement Rules, 2004. In case the opening date is declared a public holiday, bids shall be opened on the next working day at the same time and place.

**Farrukh Amir Sial**  
Secretary (Administration)  
Room 506, Fifth Floor,  
Federal Board of Revenue (HQ) Islamabad  
Email: [secretary.admin@fbr.gov.pk](mailto:secretary.admin@fbr.gov.pk)  
Phone No: 051 9203679

PPRA Web Reference No: TS617129E

Title: “CERTIFICATION-BASED UPSKILLING PROGRAMS FOR GRADE 17-18 OFFICERS OF FBR” TECHNICAL  
BID OPENING DATE: 3<sup>RD</sup> SEPTEMBER, 2025 AT 11:30 A.M

S.No.	Firm Name	Representative Name	Bid Submitted both (Hard/EPADS)	Bid Security	Soft Copy	Financial Bid	Signature of Firm' Rep
1.	DHA Suffa University		YES	YES (DF)	YES	YES	
2.	EXTOL Solutions LLP	M. Younas Khan	YES	YES (DF)	YES	YES	
3.	Hazza Institute of Technology	Tahir Mehmood	YES	YES (DF)	YES	YES	
4.	Institute of Business Administration	Bilal Ahmed	YES	YES (DF)	YES	YES	
5.	Institute of Cost and Management Accountants of Pakistan	SUMREEN Noman Ahsan	YES	YES (DF)	YES	YES	For M/S
6.	LUMS	WAQAS MAZWAR	YES	YES (DF)	YES	YES	

  
**Farrukh Amir Sial**  
 Secretary (Administration)

  
 \*\*\*\*\*  
**Muhammad Ali Khan**  
 Secretary (Expenditure)  
 Federal Board of Revenue  
 Islamabad

  
**Syeda Naureen Zahra**  
 Member (Audit/ICRM)  
 Federal Board of Revenue  
 Islamabad

**Technical Bid Evaluation Sheet**  
**Certification-Based Upskilling Programs for Grade 17-18 Officers of FBR**

**Criteria:**

Total Marks = 90

Qualifying Marks= 70% of the total marks

Criterion	Details	Marks allocation	DHA Suffa University	EXTOL Solutions LLP	Hazza Institute of Technology	Institute of Business Administration	ICMA	LUMS
Curriculum m Alignment with Core Domains	The proposal must demonstrate comprehensive coverage of certification level content as described in the ToR (e.g., tax/customs law, digital systems, analytics, public finance, compliance, governance). Scoring Guide• 12 marks: All core areas covered with logical structure across streams and levels• 9 marks: Most areas well defined; some light in coverage• 6 marks: Basic alignment present• 0 marks: Generic or off-topic content	12 Marks	7	7	10	10	7	9
Certification Design: Levels and Streams	Clear distinction between Intermediate and Advanced packages across streams and clear plan for deployment of system where officers may select the certification they require. Scoring Guide• 5 marks: 2-tiered structure well-integrated across all proposed streams with a clear plan for certificate selection• 3 marks: Partial structure or uneven stream detail• 0 marks: Lacks clarity or one-size-fits-all	5 Marks	5	5	3	5	3	5
Pedagogic al Approach & Learning Methods	Use of modern instructional tools and techniques, such as simulations, digital labs, blended formats, and practical exercises. Scoring Guide• 5 marks: Innovative, interactive teaching with full delivery roadmap• 3 marks: Mostly traditional lectures• 0 marks: Lacks detail or interactivity	5 Marks	5	4	3	3	5	5
Flexibility for Service Specific Relevance	Streamlined relevance for IRS and PCS groups through targeted modules/separate defined streams. Scoring Guide• 3 marks: Clear stream relevance per service group• 2 marks: Some differentiation• 0 marks: Generic offerings	3 Marks	3	3	3	3	3	3
Assessment and Retake Strategy	Comprehensive plan including exams, assignments, pass/fail policies, and options for retake. Scoring Guide• 3 marks: Full examination structure with retake plan• 2 marks: Basic outline only• 0 marks: No structure	3 Marks	2	3	3	2	2	2

Criterion	Details	Marks allocation	DHA Suffa University	EXTOL Solutions LLP	Hazza Institute of Technology	Institute of Business Administration	ICMA	LUMS
Integration of FBR Feedback	Mechanism for periodic revision aligned with FBR input. Scoring Guide• 2 marks: Written commitment and plan included• 1 mark: Vague reference• 0 marks: No commitment	2 Marks	2	2	1	2	2	2
Track Record of Professional Training for Civil Servants	If the institution has delivered structured training or diploma programs for civil servants or government officials in the past 5 years. Scoring Guide• 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	7	7	9	7	7	7
Legal Status and Institutional Standing	Registered training or educational entity with at least 10 years of operational experience. Scoring Guide• 5 marks: Registered + 10+ years active operations• 3 marks: Registered + 4–10 years• 0 marks: < 4 years or unregistered	5 Marks	3	4	4	4	4	4
Physical Presence and Accessibility	Presence in major cities or availability of a physical partner venue for in-person delivery. Scoring Guide• 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	5	3	4	5	5	5
Institutional Systems for Quality Assurance	Academic governance, curriculum committees, and accreditation/recognition (national or international). Scoring Guide• 5 marks: Academic council + documented QA framework• 3 marks: Partial systems in place• 0 marks: No QA systems	5 Marks	4	5	4	5	5	4
Academic Qualifications of Faculty	Evaluates the proportion of proposed teaching faculty (core or visiting) holding advanced academic credentials in relevant fields. • 7 marks: ≥ 50% of nominated faculty (core + visiting) hold higher degrees 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	4	4	5	5	4	5

Criterion	Details	Marks allocation	DHA Suffa University	EXTOL Solutions LLP	Hazza Institute of Technology	Institute of Business Administration	ICMA	LUMS
Practical Domain Experience	Assesses number of faculty who have worked previously with or consulted for FBR, Customs, Finance Ministry, or regulatory bodies. • 5 marks: $\geq 30\%$ of faculty with 5+ years relevant experience • 3 marks: 15–29% • 0 marks: $< 15\%$	5 Marks	3	2	4	3	3	3
Government or Executive Teaching experience	Teaching experience of nominated faculty in mid/senior government training. • 3 marks: $\geq 30\%$ of faculty have taught government officials • 1 mark: Partial exposure • 0 marks: None	3 Marks	2	2	3	3	3	3
Physical Learning Infrastructure	Quality and readiness of facilities for government training. • 5 marks: Dedicated campus with smart classrooms, labs, breakout rooms • 3 marks: Shared campus • 0 marks: Makeshift/inadequate	5 Marks	4	4	5	5	5	5
Licensed Software & Digital Tools	Use of licensed software for hands-on learning. • 5 marks: Access to Python, SQL, Excel Pro, digital tax tools • 3 marks: Basic tools only • 0 marks: No access	5 Marks	4	4	4	4	4	4
Dedicated Program Management	Presence of a program director and support team. • 5 marks: Full team specified • 3 marks: Partial structure • 0 marks: No team	5 Marks	4	4	5	4	5	4
Academic Monitoring Systems	Systems to track performance, attendance, retake eligibility, and FBR reporting. • 5 marks: Full system with dashboards • 3 marks: Basic	5 Marks	4	4	5	5	5	5
<b>Total</b>		<b>90</b>	<b>68</b>	<b>67</b>	<b>75</b>	<b>75</b>	<b>72</b>	<b>75</b>

<b>E. Opening and Evaluation of Bids</b>		
18.	2.5.1	<p>The Bid opening shall take place at:</p> <p>Day: Wednesday Date: 27-08-2024 Time: 1130hrs</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>
<b>F. Bid Evaluation Criteria</b>		
20.	2.1.3 & 2.5.8	<p><b>Criteria for Bid evaluation</b></p> <p><b>Mandatory Requirements for Responsiveness/ Eligibility.</b></p> <p>Following documents are mandatory requirements that must be fulfilled by the service provider. 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"> <li>Valid Tax Compliance Certificate for NTN and STRN with active status on ATL both for NTN &amp; STN</li> <li>Undertaking on stamp paper of appropriate value; that no litigations have been initiated against the service provider 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.</li> <li>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.</li> </ol> <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><b>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).</b></p> <p><b>FBR may choose up to two MABs, provided that the financial bid of the second most advantageous bidder should not be more than 115% of the financial bid of the most advantageous bidder. If the financial bid of the second most advantageous bidder exceeds 115% of the most advantageous bidder, then the second most advantageous bidder may be invited to match the financial bid of the most advantageous bidder.</b></p> <p><b>Illustration:</b>  <b>Most Advantageous Bidder:</b> <u>Has received 10 score with the costing quoted at Rs. 100 in financial bid (assuming it is lowest quoted cost)</u>  <b>Second Most Advantageous Bidder: 9:</b> <u>Has received 9 score with the costing quoted at Rs. 120 in financial bid</u></p> <p><u>As Rs. 120 is more than 115% of Rs. 100, the Second Most Advantageous Bidder may be invited to match Rs. 100.</u></p>
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Bid Evaluation Criteria under 2.1.3 and 2.5.8 shall be as follows:

Sr. No.	Description	Score			
<b>1</b>	<b>TECHNICAL EVALUATION</b> At least 70% score required to be considered under financial evaluation	<b>/90</b>			
<b>1A</b>	<b>Proposed Certification Design and Structure</b>	<b>/30</b>			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; text-align: center;"><b>Criterion</b></td> <td style="width: 50%; text-align: center;"><b>Details</b></td> <td style="width: 30%; text-align: center;"><b>Marks Allocation</b></td> </tr> </table>	<b>Criterion</b>	<b>Details</b>	<b>Marks Allocation</b>	
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Curriculum Alignment with Core Domains	The proposal must demonstrate comprehensive coverage of certification-level content as described in the ToR (e.g., tax/customs law, digital systems, analytics, public finance, compliance, governance). <b>Scoring Guide</b> • 12 marks: All core areas covered with logical structure across streams and levels• 9 marks: Most areas well defined; some light in coverage• 6 marks: Basic alignment present• 0 marks: Generic or off-topic content	12 Marks
Certification Design: Levels and Streams	Clear distinction between Intermediate and Advanced packages across streams and clear plan for deployment of system where officers may select the certification they require. <b>Scoring Guide</b> • 5 marks: 2-tiered structure well-integrated across all proposed streams with a clear plan for certificate selection• 3 marks: Partial structure or uneven stream detail• 0 marks: Lacks clarity or one-size-fits-all	5 Marks
Pedagogical Approach & Learning Methods	Use of modern instructional tools and techniques, such as simulations, digital labs, blended formats, and practical exercises. <b>Scoring Guide</b> • 5 marks: Innovative, interactive teaching with full delivery roadmap• 3 marks: Mostly traditional lectures• 0 marks: Lacks detail or interactivity	5 Marks
Flexibility for Service-Specific Relevance	Streamlined relevance for IRS and PCS groups through targeted modules/separate defined streams. <b>Scoring Guide</b> • 3 marks: Clear stream relevance per service group• 2 marks: Some differentiation• 0 marks: Generic offerings	3 Marks
Assessment and Retake Strategy	Comprehensive plan including exams, assignments, pass/fail policies, and options for retake. <b>Scoring Guide</b> • 3 marks: Full examination structure with retake plan• 2 marks: Basic outline only• 0 marks: No structure	3 Marks

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<p>Integration of FBR Feedback</p>	<p>Mechanism for periodic revision aligned with FBR input. <b>Scoring Guide</b>• 2 marks: Written commitment and plan included• 1 mark: Vague reference• 0 marks: No commitment</p>	<p>2 Marks</p>	
<p><b>Documents Required:</b></p> <ol style="list-style-type: none"> <li>1. Stream-wise curriculum overview</li> <li>2. Teaching &amp; delivery methodology</li> <li>3. Certification structure (2 levels/packages per stream)</li> <li>4. IRS/PCS stream-specific integration plan</li> <li>5. Assessment plan (grading + retake policy)</li> <li>6. Sample certifications calendar</li> <li>7. Proposed system for certifications selection by officers</li> <li>8. Optional: sample case studies, assignments, or lesson plans</li> </ol>			
<p><b>1B</b></p>	<p><b>Institutional Experience and Capability</b></p>		<p align="right">/25</p>
<p><b>Criterion</b></p>	<p><b>Details</b></p>	<p><b>Marks Allocation</b></p>	
<p><b>Track Record of Professional Training for Civil Servants</b></p>	<p>If the institution has delivered structured training or diploma programs for civil servants or government officials in the past 5 years. <b>Scoring Guide</b>• 10 marks: 3+ government projects in last 5 years• 7 marks: 2 such projects• 4 marks: 1 such project• 0 marks: No relevant experience</p>	<p align="center"><b>10 Marks</b></p>	
<p><b>Legal Status and Institutional Standing</b></p>	<p>Registered training or educational entity with at least 10 years of operational experience. <b>Scoring Guide</b>• 5 marks: Registered + 10+ years active operations• 3 marks: Registered + 4–10 years• 0 marks: &lt; 4 years or unregistered</p>	<p align="center"><b>5 Marks</b></p>	
<p><b>Physical Presence and Accessibility</b></p>	<p>Presence in major cities or availability of a physical partner venue for in-person delivery. <b>Scoring Guide</b>• 5 marks: Own full-service campus in major cities• 3 marks: Formal MOU with delivery</p>	<p align="center"><b>5 Marks</b></p>	

	partner• 0 marks: No operational base in major cities														
<b>Institutional Systems for Quality Assurance</b>	Academic governance, curriculum committees, and accreditation/recognition (national or international). Scoring Guide• 5 marks: Academic council + documented QA framework• 3 marks: Partial systems in place• 0 marks: No QA systems	<b>5 Marks</b>													
<b>Documents Required:</b> <ul style="list-style-type: none"> <li>• List and details of completed public sector trainings</li> <li>• Institutional registration certificate</li> <li>• Lease/deed/address of delivery campus</li> <li>• QA/Accreditation documents (if applicable)</li> </ul>															
<b>1C</b>	<b>Faculty Expertise and Diversity</b>		<b>15</b>												
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Experience	mark: Partial exposure• 0 marks: None		
<b>Documents Required:</b> <ul style="list-style-type: none"> <li>• CVs of core and visiting faculty</li> <li>• Faculty qualification and experience matrix</li> <li>• Deployment plan per module</li> <li>• Past training engagements of nominated faculty</li> </ul>			
1D	<b>Learning Infrastructure and Support Systems</b>		<b>/10</b>
Criterion	Details	Marks Allocation	
Physical Learning Infrastructure	Quality and readiness of facilities for government training.• 5 marks: Dedicated campus with smart classrooms, labs, breakout rooms• 3 marks: Shared campus• 0 marks: Makeshift/inadequate	5 Marks	
Licensed Software & Digital Tools	Use of licensed software for hands-on learning.• 5 marks: Access to Python, SQL, Excel Pro, digital tax tools• 3 marks: Basic tools only• 0 marks: No access	5 Marks	
<b>Documents Required:</b> <ul style="list-style-type: none"> <li>• Details/specs of venue and infrastructure</li> <li>• Software access evidence</li> <li>• Research tools/platforms</li> <li>• MoUs with facility partners if applicable</li> </ul>			
1E	<b>Program Management and Academic Tracking</b>		<b>/10</b>
Criterion	Details	Marks Allocation	
Dedicated Program Management	Presence of a program director and support team.• 5 marks: Full team specified• 3 marks: Partial structure• 0 marks: No team	5 Marks	
Academic Monitoring Systems	Systems to track performance, attendance, retake eligibility, and FBR reporting.• 5 marks: Full system with dashboards• 3 marks: Basic	5 Marks	

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

2.6.5	Percentage for quantity increase is: [Not more than 15%]. 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/CDR issued by any scheduled Bank of Pakistan on the prescribed