

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. 3(6)IR/ TDU/2025
- 5 PPRA Ref. No. (TSE). TS755393 EPADS Reference No: F-25121466094
- 6 Date & Time of Bid Closing 30th December, 2025 11:00 AM
- 7 Date & Time of Bid Opening 30th December, 2025 11:30 AM
- 8 No of Bids Received 01
- 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.
M/s LUMS, Lahore	77	Responsive

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

Signature: _____



Official Stamp: _____

Fazrukh Anwar Sial
Secretary (Administration)

(Committee members signature placed at Annex-I)

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

3(6)IR/TDU/2025



TECHNICAL BID(S) EVALUATION REPORT

Request for Bid Reference No.	TS755393E
Request for Proposal Title	Hiring of "Certification Based Upskilling Program for Grade 17 & 18 Officers Of FBR"
Request for Proposal/ Bid Issuance/ Publishing Date	9 th December, 2025
Pre-Bid meeting Date	16 th December, 2025
Proposals/ Bids Submission Date	30 th December, 2025
Publishing	National Press (two leading national daily newspapers – One English and One Urdu) Website(s): FBR
Procurement Method/ Process	Single Stage Two Envelope – Open Competitive Bidding Process
Technical Bids Evaluation Report Signing Date	08 th January, 2026


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

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Annexure-I	Invitation to Bid Publications (Clippings)
Annexure-II	Technical Bid Opening Statement.
Annexure-III	Mandatory Requirements for & Marking Criteria for Eligibility/Responsiveness and Detailed Proposals Evaluation


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

1. INTRODUCTION

The Federal Board of Revenue (FBR) has reserved Funds for the procurement planned for FY 2025-26. The Federal Board of Revenue intends to apply part of the proceeds of this Fund to cover eligible payments under the contract for the “Certification based upskilling programs for Grade 17-18 Officers of FBR”.

2. OBJECTIVES

The objective is to provide structured, modular, certification-based training in specialized subject areas (“Learning Streams”) essential for modern tax administration. Each Learning Stream (e.g., Data Science, Digital Tax Systems, Compliance Enforcement, Supply Chain Management etc) shall be offered at two levels—Intermediate and Advanced (e.g., Data Science – Intermediate; Data Science – Advanced). Each level constitutes an independent certificate.

3. SCOPE OF WORK

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

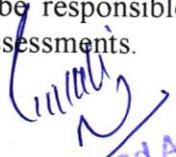
In particular, FBR officers of the Inland Revenue Service (IRS) and Pakistan Customs Service (PCS) at Grade 17 and 18 are responsible for implementing complex tax policies, conducting assessments, managing audits, enforcing compliance, and engaging with stakeholders across sectors. These responsibilities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

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

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

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

The Scope of Work is further detailed in the Request for Proposal.


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

4. BRIEF TERMS OF INVITATION TO REQUEST FOR PORPOSAL

Period for delivery of services	The services shall be delivered over a period of three years, targeting approximately 1,100 officers.
Bid Validity from bid opening	The Bid Validity period shall be 150 days from the date of submission of bids.
Bid Security	Bid security is not applicable.
Bid Securing Declaration	The bid securing declaration shall be submitted by the bidder as per prescribed format.
Performance Security	The Performance guarantee shall be 3% (percent) of Total Contract Cost during the length of contract.
Currency for Evaluation of Bid	Pak Rupees (PKR)

5. BID PROCESS

The bidding process for the subject activity is Single Stage Two Envelope – Open Competitive Bidding Process with QCBS as the method of selection. The Request for Bids notification was published in national press (two leading national daily newspapers – One English and One Urdu) on 9th December, 2025 (**Annexure-I**) as well as uploaded on e-PADS, FBR (<https://www.fbr.gov.pk/>) and PPRA (<https://www.ppra.gov.pk>).

Request for Bid Reference No.	TS755393E
Request for Proposal Title	Hiring Of “Certification Based Upskilling Program for Grade 17 & 18 Officers Of FBR”
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Technical Bids Evaluation Report Signing Date	08 th January, 2026

6. 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.	Mr. Zubair Bilal	(i) Member (IR-Operations), FBR (ii) Chief Executive Officer (PRAL)	Chairman/ Convener
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.	Dr. Farid Ahmed Khan	Chief (F&C) – Customs	Member
7.	Mr. Muhammad Ali Khan	Secretary (Expenditure), FBR	Member/Secretary
8.	Mr. Waqar Ahmed	Second Secretary (IR-CPF)	Member

7. BID(S) RECEIVED

On the bid submission date and time (30th December, 2025 @ 1130 Hrs.) following bids were received:

Sr. No	Bidder	Bid Submitted	Remarks
1.	M/s LUMS, Lahore	✓	Bid Submitted in Hard Copy and on EPADS as required.
2.	M/s IBA, Karachi	✓	Bid only submitted in Hard Copy. Bid not uploaded on EPADS

8. BID OPENING

In accordance with the bid opening procedure of Single Stage Two Envelope method, the Technical bid was downloaded from EPADS and 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. Availability of bid security / bid securing declaration as per Invitation to the Bids terms and availability of sealed financial bid was confirmed and read out at the time of bid opening meeting. The bid opening statement is placed at **Annexure-II**.

The sealed financial bid of M/s LUMS was signed by the Technical/ Financial evaluation committee and kept in safe custody in addition to the financial bids submitted on EPADS. However, sealed financial bid of M/s IBA, Karachi was not signed by the Technical/ Financial evaluation committee due to reason that the bidder has not applied through EPADS system.

9. PRELIMINARY EXAMINATION

Preliminary examination of the technical proposals/ 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
M/s LUMS, Lahore	Yes	Pakistan	Yes	Yes	Yes	Yes
M/s IBA, Karachi	Bid not available on EPADS	Pakistan	Bid not available on EPADS		No	No

10. DETAILED TECHNICAL EVALUATION

The mandatory requirements and marking criteria for evaluation of proposals advertised in the Request for Proposal along with detailed proposal's evaluation, are submitted at **Annexure III**.

11. PROPOSALS ACCEPTED AS RESPONSIVE TO THE RFP

Sr.	Bidder
1.	M/s LUMS (Lahore University of Management Sciences), Lahore

Annex I



FEDERAL BOARD OF REVENUE Procurement Notice (PN)

REQUEST FOR BIDS

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

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

(from time to time).

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

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

TECHNICAL BIDS EVALUATION CRITERIA

1. Mandatory Requirements for Eligibility / Responsiveness

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

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

1. MANDATORY REQUIREMENTS / CRITERIA		
Sr. No.	Evaluation Criteria	Compliance
		(Not Eligible for further evaluation)

2. MARKING EVALUATION CRITERIA			
(The Bidders scoring at least 70% marks in this section will be considered Technically Responsive and will proceed for Opening and Evaluation of Financial Bids)			
Sr. No.	Evaluation Criteria		Total Marks
i.	Proposed Certification Design and Structure		25
	Criterion	Details	Marks Allocation
	Curriculum Alignment with Core Domains	<p>The proposal must demonstrate comprehensive coverage of certification-level content as described in the TOR (e.g., tax/customs law, digital systems, analytics, public finance, compliance, governance).</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 8 marks: All core areas covered with logical structure across streams and levels for both IRS and PCS • 6 marks: Most areas well defined; some light in coverage • 4 marks: Basic alignment present • 0 marks: Generic or off-topic content 	8 Marks
	Certification Design: Levels and Streams	<p>Clear distinction between Intermediate and Advanced packages across streams and clear plan for deployment of system where officers may select the certification they require.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 5 marks: 2-tiered structure well-integrated across all proposed streams with a clear plan for certificate selection • 3 marks: Partial structure or uneven stream detail • 0 marks: Lacks clarity or one-size-fits-all 	5 Marks
	Pedagogical Approach & Learning Methods	<p>Use of modern instructional tools and techniques, such as simulations, digital labs, blended formats, and practical exercises.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 5 marks: Innovative, interactive teaching with full delivery roadmap • 3 marks: Mostly traditional lectures • 0 marks: Lacks detail or interactivity 	5 Marks
	Flexibility for Service-Specific Relevance	<p>Streamlined relevance for IRS and PCS groups through targeted modules/separate defined streams.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 3 marks: Clear stream relevance per service group 	3 Marks

2. MARKING EVALUATION CRITERIA

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

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

2. MARKING EVALUATION CRITERIA

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Sr. No.	Evaluation Criteria	Total Marks												
ii.	<p>Academic Reputation</p> <ul style="list-style-type: none"> Ranking of the Business school offering the masters course from recognized agencies such as QS Accreditation by relevant international bodies (e.g., international accreditation agencies e.g. AACSB) <table border="1" data-bbox="304 770 1225 1458"> <thead> <tr> <th>Criterion</th> <th>Details</th> <th>Marks Allocation</th> </tr> </thead> <tbody> <tr> <td>Ranking of the university offering the program</td> <td>If the university is ranked in Top 800 in QS global or equivalent rankings, it shall get 4 marks, and if ranked in Top 400, it shall get 6 marks.</td> <td>6 Marks</td> </tr> <tr> <td>International accreditation</td> <td>Accreditation with reputable international platforms such as AACSB, EQUIS, AMBA will get 6 marks</td> <td>6 Marks</td> </tr> <tr> <td>Registration with Pakistan Qualification Registry (PQR) of HEC</td> <td>Universities/Schools registered with PQR will get 3 marks</td> <td>3 Marks</td> </tr> </tbody> </table> <p>Documents Required:</p> <ul style="list-style-type: none"> Relevant accreditation certifications Latest International Ranking Documentation (QS, or equivalent) for University <p>Any other document deemed necessary</p>	Criterion	Details	Marks Allocation	Ranking of the university offering the program	If the university is ranked in Top 800 in QS global or equivalent rankings , it shall get 4 marks , and if ranked in Top 400 , it shall get 6 marks .	6 Marks	International accreditation	Accreditation with reputable international platforms such as AACSB, EQUIS, AMBA will get 6 marks	6 Marks	Registration with Pakistan Qualification Registry (PQR) of HEC	Universities/Schools registered with PQR will get 3 marks	3 Marks	15
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iii.	<p>Institutional Experience and Capability</p> <table border="1" data-bbox="320 1738 1273 2058"> <thead> <tr> <th>Criterion</th> <th>Details</th> <th>Marks Allocation</th> </tr> </thead> <tbody> <tr> <td>Track Record of Professional Training for Civil Servants</td> <td>If the institution has delivered structured training or diploma programs for civil servants or government officials in the past 5 years. Scoring Guide <ul style="list-style-type: none"> 5 marks: 3+ government projects in last 5 years </td> <td>5 Marks</td> </tr> </tbody> </table>	Criterion	Details	Marks Allocation	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 <ul style="list-style-type: none"> 5 marks: 3+ government projects in last 5 years 	5 Marks	15						
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2. MARKING EVALUATION CRITERIA

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

Sr. No.	Evaluation Criteria	Total Marks									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;"></td> <td style="width: 50%;"> <ul style="list-style-type: none"> 3 marks: 2 such projects 2 marks: 1 such project 0 marks: No relevant experience </td> <td style="width: 30%;"></td> </tr> <tr> <td style="vertical-align: top;">Legal Status and Institutional Standing</td> <td> Registered training or educational entity with at least 10 years of operational experience. Scoring Guide <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 </td> <td style="text-align: center; vertical-align: middle;">5 Marks</td> </tr> <tr> <td style="vertical-align: top;">Physical Presence and Accessibility</td> <td> Presence in major cities or availability of a physical partner venue for in-person delivery. Scoring Guide <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 </td> <td style="text-align: center; vertical-align: middle;">5 Marks</td> </tr> </table> <p>Documents Required:</p> <ol style="list-style-type: none"> 1. List and details of completed public sector trainings 2. Institutional registration certificate 3. Lease/deed/address of delivery campus <p>QA/Accreditation documents (if applicable)</p>		<ul style="list-style-type: none"> 3 marks: 2 such projects 2 marks: 1 such project 0 marks: No relevant experience 		Legal Status and Institutional Standing	Registered training or educational entity with at least 10 years of operational experience. Scoring Guide <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 	5 Marks	Physical Presence and Accessibility	Presence in major cities or availability of a physical partner venue for in-person delivery. Scoring Guide <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	15
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iv.	<p>Faculty Expertise and Diversity</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Criterion</th> <th style="width: 50%;">Details</th> <th style="width: 30%;">Marks Allocation</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">Academic Qualifications of Faculty</td> <td> Evaluates the proportion of proposed teaching faculty (core or visiting) holding advanced academic credentials in relevant fields. Scoring Guide <ul style="list-style-type: none"> 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 </td> <td style="text-align: center; vertical-align: middle;">7 Marks</td> </tr> <tr> <td style="vertical-align: top;">Practical Domain Experience</td> <td> Assesses number of faculty who have worked previously with or consulted for FBR, Customs, Finance Ministry, or regulatory bodies. Scoring Guide </td> <td style="text-align: center; vertical-align: middle;">5 Marks</td> </tr> </tbody> </table>	Criterion	Details	Marks Allocation	Academic Qualifications of Faculty	Evaluates the proportion of proposed teaching faculty (core or visiting) holding advanced academic credentials in relevant fields. Scoring Guide <ul style="list-style-type: none"> 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	Practical Domain Experience	Assesses number of faculty who have worked previously with or consulted for FBR, Customs, Finance Ministry, or regulatory bodies. Scoring Guide	5 Marks	15
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2. MARKING EVALUATION CRITERIA

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

Sr. No.	Evaluation Criteria	Total Marks									
	<table border="1"> <tr> <td></td> <td> <ul style="list-style-type: none"> • 5 marks: ≥ 30% of faculty with 5+ years relevant experience • 3 marks: 15-29% • 0 marks: < 15% </td> <td></td> </tr> <tr> <td>Government or Executive Teaching Experience</td> <td> Teaching experience of nominated faculty in mid/senior government training. Scoring Guide <ul style="list-style-type: none"> • 3 marks: ≥ 30% of faculty have taught government officials • 1 mark: Partial exposure • 0 marks: None </td> <td align="center">3 Marks</td> </tr> </table> <p>Documents Required:</p> <ol style="list-style-type: none"> 1. CVs of core and visiting faculty 2. Faculty qualification and experience matrix 3. Deployment plan per module <p>Past training engagements of nominated faculty</p>		<ul style="list-style-type: none"> • 5 marks: ≥ 30% of faculty with 5+ years relevant experience • 3 marks: 15-29% • 0 marks: < 15% 		Government or Executive Teaching Experience	Teaching experience of nominated faculty in mid/senior government training. Scoring Guide <ul style="list-style-type: none"> • 3 marks: ≥ 30% of faculty have taught government officials • 1 mark: Partial exposure • 0 marks: None 	3 Marks				
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v.	<p>Learning Infrastructure and Support Systems</p> <table border="1"> <thead> <tr> <th align="left">Criterion</th> <th align="left">Details</th> <th align="right">Marks Allocation</th> </tr> </thead> <tbody> <tr> <td>Physical Learning Infrastructure</td> <td> Quality and readiness of facilities for government training. Scoring Guide <ul style="list-style-type: none"> • 5 marks: Dedicated campus with smart classrooms, labs, breakout rooms • 3 marks: Shared campus • 0 marks: Makeshift/inadequate </td> <td align="center">5 Marks</td> </tr> <tr> <td>Licensed Software & Digital Tools</td> <td> Use of licensed software for hands-on learning. Scoring Guide <ul style="list-style-type: none"> • 5 marks: Access to Python, SQL, Excel Pro, digital tax tools • 3 marks: Basic tools only • 0 marks: No access </td> <td align="center">5 Marks</td> </tr> </tbody> </table> <p>Documents Required:</p> <ol style="list-style-type: none"> 1. Details/specs of venue and infrastructure 2. Software access evidence 3. Research tools/platforms 4. MoUs with facility partners if applicable 	Criterion	Details	Marks Allocation	Physical Learning Infrastructure	Quality and readiness of facilities for government training. Scoring Guide <ul style="list-style-type: none"> • 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. Scoring Guide <ul style="list-style-type: none"> • 5 marks: Access to Python, SQL, Excel Pro, digital tax tools • 3 marks: Basic tools only • 0 marks: No access 	5 Marks	10
Criterion	Details	Marks Allocation									
Physical Learning Infrastructure	Quality and readiness of facilities for government training. Scoring Guide <ul style="list-style-type: none"> • 5 marks: Dedicated campus with smart classrooms, labs, breakout rooms • 3 marks: Shared campus • 0 marks: Makeshift/inadequate 	5 Marks									
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Criterion	Details	Marks Allocation									

2. MARKING EVALUATION CRITERIA

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

Sr. No.	Evaluation Criteria		Total Marks
	Dedicated Program Management	Presence of a program director and support team. Scoring Guide <ul style="list-style-type: none"> • 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. Scoring Guide <ul style="list-style-type: none"> • 5 marks: Full system with dashboards • 3 marks: Basic tracking • 0 marks: None 	5 Marks
	Documents Required: <ol style="list-style-type: none"> 1. Program management organogram 2. Sample academic tracking reports 3. Retake/remedial policy 		
	Marks Obtained (Out of Total 90 marks)		XX/90

Note:

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

FINANCIAL BIDS EVALUATION CRITERIA

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

Formula for Financial Evaluation

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

where:

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

Example Scenario:

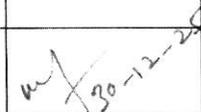
Bidder	Quoted Cost (PKR)	Financial Score Calculation	Financial Score (Out of 10)
Bidder A	100 million (Lowest)	$(100/100) * 10$	10
Bidder B	120 m	$(100/120) * 10$	8.33
Bidder C	140 m	$(100/140) * 10$	7.14
Bidder D	160 m	$(100/160) * 10$	6.25
Bidder E	180 m	$(100/180) * 10$	5.56

TECHNICAL BID OPENING

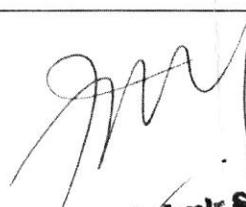
PPRA Web Reference No: TS765575E

EPADS Reference No: F-25121466094

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

S.No.	Name of Firm	Name of Representative	Bid Submission (Hard & Soft)	Bid Security/Declaration	Financial Bid Submission	Signature
1.	M/s LUMS	MR. WAQAR MAZHAR	YES	YES Declared via Form	YES	
2.	M/s IBA	SYED BICAL AHMED	Bidder only Submitted Hard copy and not on e-pads system	YES	YES	
3.						
4.						
5.						

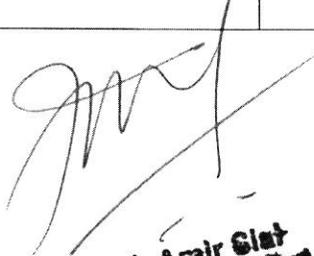

Muhammad Ali Khan
Secretary (Expenditure)
Federal Board of Revenue
Islamabad


Farrukh Amir Sial
Secretary (Administration)

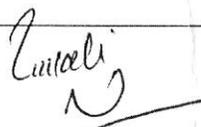
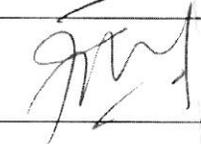
ATTENDANCE SHEET OF VENDORS FOR TECHNICAL BID OPENING "CERTIFICATION-BASED UPSKILLING PROGRAMS FOR GRADE 17-18 OFFICERS OF FBR" ON 30TH DECEMBER, 2025 AT 11:30 AM.

S.No.	Name of Firm	Name of Representative	CNIC No	Contact No. & Email	Signature
1.	M/s LUMS	WAQAS MAZHAR	35200-1435417-9	0307-8827539 waqas.mazhar@lums.edu.pk	 30-12-25
2.	IBA KARACHI	SYED Bilal Ahmed	41304-5977546-3	0332-4060405 sbahmed@iba.edu.pk	 30/12/25
3.					
4.					
5.					


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


Farrukh Amir Slet
Secretary (Administration)

**ATTENDANCE SHEET OF COMMITTEE MEMBER FOR TECHNICAL BID OPENING "CERTIFICATION-BASED
UPSKILLING PROGRAMS FOR GRADE 17-18 OFFICERS OF FBR" ON 30th December, 2025 AT 11:30 AM.**

S.No.	Name of officer & Designation	Signature
1.	Mubammad Dilkhaw ^{SEC Exp}	
2.	Farrukh Amir Gil	
3.		
4.		
5.		
6.		
7.		
8.		

Annex-II

TECHNICAL BIDS EVALUATION SHEET

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

2. MARKING EVALUATION CRITERIA

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

Sr. No.	Evaluation Criteria			Total Marks	Marks Scored
i.	Proposed Certification Design and Structure			25	LUMS
	Criterion	Details	Marks Allocation		
	Curriculum Alignment with Core Domains	<p>The proposal must demonstrate comprehensive coverage of certification-level content as described in the TOR (e.g., tax/customs law, digital systems, analytics, public finance, compliance, governance). Scoring Guide</p> <ul style="list-style-type: none"> • 8 marks: All core areas covered with logical structure across streams and levels for both IRS and PCS • 6 marks: Most areas well defined; some light in coverage • 4 marks: Basic alignment present • 0 marks: Generic or off-topic content 	8 Marks		06
	Certification Design: Levels and Streams	<p>Clear distinction between Intermediate and Advanced packages across streams and clear plan for deployment of system where officers may select the certification they require.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 5 marks: 2-tiered structure well-integrated across all proposed streams with a clear plan for certificate selection • 3 marks: Partial structure or uneven stream detail • 0 marks: Lacks clarity or one-size-fits-all 	5 Marks		05
	Pedagogical Approach & Learning Methods	<p>Use of modern instructional tools and techniques, such as simulations, digital labs, blended formats, and practical exercises.</p> <p>Scoring Guide</p> <ul style="list-style-type: none"> • 5 marks: Innovative, interactive teaching with full delivery roadmap • 3 marks: Mostly traditional lectures • 0 marks: Lacks detail or interactivity 	5 Marks		03

	Flexibility for Service-Specific Relevance	Streamlined relevance for IRS and PCS groups through targeted modules/separate defined streams. Scoring Guide <ul style="list-style-type: none"> • 3 marks: Clear stream relevance per service group • 2 marks: Some differentiation • 0 marks: Generic offerings 	3 Marks		02
	Assessment and Retake Strategy	Comprehensive plan including exams, assignments, pass/fail policies, and options for retake. Scoring Guide <ul style="list-style-type: none"> • 2 marks: Full examination structure with retake plan • 1 marks: Basic outline only 0 marks: No structure 	2 Marks		01
	Skills Add-On Integration	A catalog of skills add-ons is provided (e.g., <i>Public Procurement Basics, Leadership & Difficult Conversations, Generative AI for Civil Service, Negotiation with Large Taxpayers, Effective Writing for Audit Findings</i>), with short descriptions and intended outcomes. Scoring guide: <ul style="list-style-type: none"> • 1 marks: The catalog is thorough and has relevant skills with a well thought-out outcomes 0 marks: Any of the above is unclear or absent	1 Marks		01
	Integration of FBR Feedback	Mechanism for periodic revision aligned with FBR input. Scoring Guide <ul style="list-style-type: none"> • 1 marks: Written commitment and plan included 0 marks: No commitment 	1 Marks		01
Total			25		19

2. MARKING EVALUATION CRITERIA

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

Sr. No.	Evaluation Criteria			Total Marks	Marks Scored
ii.	Proposed Certification Design and Structure			15	LUMS
	Criterion	Details	Marks Allocation		
	Academic Reputation • Ranking of the Business school offering the masters course from recognized agencies such as QS • Accreditation by relevant international bodies (e.g., international accreditation agencies e.g. AACSB)			15	
	Ranking of the university offering the program	If the university is ranked in Top 800 in QS global or equivalent rankings, it shall get 4 marks, and if ranked in Top 400, it shall get 6 marks.	6 Marks		06
	International accreditation	Accreditation with reputable international platforms such as AACSB, EQUIS, AMBA will get 6 marks	6 Marks		06
	Registration with Pakistan Qualification Registry (PQR) of HEC	Universities/Schools registered with PQR will get 3 marks	3 Marks		03
	Total			15	15

2. MARKING EVALUATION CRITERIA

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

Sr. No.	Evaluation Criteria	Total Marks	Marks Scored
iii.	Institutional Experience and Capability	15	LUMS
	Criterion	Details	Marks Allocation
	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 <ul style="list-style-type: none"> • 5 marks: 3+ government projects in last 5 years • 3 marks: 2 such projects • 2 marks: 1 such project • 0 marks: No relevant experience 	5 Marks
	Legal Status and Institutional Standing	Registered training or educational entity with at least 10 years of operational experience. Scoring Guide <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 	5 Marks
	Physical Presence and Accessibility	Presence in major cities or availability of a physical partner venue for in-person delivery. Scoring Guide <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
	Sub-Total		15
			10

2. MARKING EVALUATION CRITERIA

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

Sr. No.	Evaluation Criteria	Total Marks	Marks Scored
iv.	Faculty Expertise and Diversity	15	LUMS
	Criterion	Details	Marks Allocation
	Academic Qualifications of Faculty	Evaluates the proportion of proposed teaching faculty (core or visiting) holding advanced academic credentials in relevant fields. Scoring Guide <ul style="list-style-type: none"> • 7 marks: \geq 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
	Practical Domain Experience	Assesses number of faculty who have worked previously with or consulted for FBR, Customs, Finance Ministry, or regulatory bodies. Scoring Guide	5 Marks
	Government or Executive Teaching Experience	Teaching experience of nominated faculty in mid/senior government training. Scoring Guide <ul style="list-style-type: none"> • 3 marks: \geq 30% of faculty have taught government officials • 1 mark: Partial exposure • 0 marks: None 	3 Marks
	Sub-Total		15
			15

2. MARKING EVALUATION CRITERIA

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

Sr. No.	Evaluation Criteria			Total Marks	Marks Scored
v.	Learning Infrastructure and Support Systems				LUMS
	Criterion	Details	Marks Allocation	10	
	Physical Learning Infrastructure	Quality and readiness of facilities for government training. Scoring Guide • 5 marks: Dedicated campus with smart classrooms, labs, breakout rooms • 3 marks: Shared campus • 0 marks: Makeshift/inadequate	5 Marks		03
Licensed Software & Digital Tools	Use of licensed software for hands-on learning. Scoring Guide • 5 marks: Access to Python, SQL, Excel Pro, digital tax tools • 3 marks: Basic tools only • 0 marks: No access	5 Marks	05		
	Sub-Total			10	08

2. MARKING EVALUATION CRITERIA

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

Sr. No.	Evaluation Criteria			Total Marks	Marks Scored
vi.	Program Management and Academic Tracking				LUMS
	Criterion	Details	Marks Allocation	10	
	Dedicated Program Management	Presence of a program director and support team. Scoring Guide <ul style="list-style-type: none"> • 5 marks: Full team specified • 3 marks: Partial structure • 0 marks: No team 	5 Marks		05
	Academic Monitoring Systems	Systems to track performance, attendance, retake eligibility, and FBR reporting. Scoring Guide <ul style="list-style-type: none"> • 5 marks: Full system with dashboards • 3 marks: Basic tracking • 0 marks: None 	5 Marks		05
	Sub-Total			10	10
	Total marks/Scored			90	77