

# FINAL EVALUATION REPORT

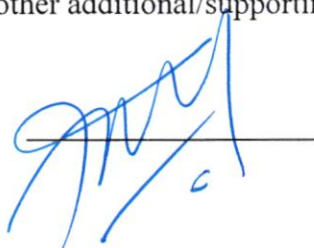
(As Per Rule 35 of PP Rules, 2004)

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)IR/ TDU/2025
5. PPRA Ref. No. (TSE). TS755393E EPADS Reference No: F-25121466094
6. Date & Time of Bid Closing 30<sup>th</sup> December, 2025 11:00 AM
7. Date & Time of Bid Opening 30<sup>th</sup> December, 2025 11:30 AM
8. Financial Bid Opening 20<sup>th</sup> January, 2026 11:30 AM
9. No of Bids Received 01
10. Criteria for Bid Evaluation Criteria laid down in Bidding Documents
11. Details of Bid(s) Evaluation Evaluated in accordance with the criteria laid down in the Bidding documents

| Name of Bidder   | Marks                       |                           | Combined Score | Rule/Regulation/SBD*/Policy/Basis of Rejection/Acceptance as per Rule 35 of PP Rules, 2004. |
|------------------|-----------------------------|---------------------------|----------------|---------------------------------------------------------------------------------------------|
|                  | Technical (if applicable)   | Financial (if applicable) |                |                                                                                             |
| M/s LUMS, Lahore | 77/90<br><br><b>85.555%</b> | 10                        | <b>95.555%</b> | <b>Accepted</b><br><b>(Most Advantageous Bid)</b>                                           |

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

Signature:



Official Stamp:

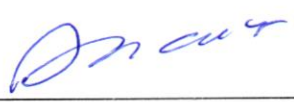
**Farrukh Amir Ghal**  
**Secretary (Administration)**

*(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                            |   |
| Secretary (Administration)  | Secretary (Procurement Committee) |  |

## **INVITATION TO BID**

# **FINANCIAL BID(S) EVALUATION REPORT/COMBINED EVALUATION REPORT**

|                                                            |                                                                                                   |
|------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| <b>Request for Bid Reference No.</b>                       | TS755393E                                                                                         |
| <b>Request for Proposal Title</b>                          | Hiring of firm for “Certification Based Upskilling Program for Grade 17 & 18 Officers Of FBR”     |
| <b>Request for Proposal/ Bid Issuance/ Publishing Date</b> | 9 <sup>th</sup> December, 2025                                                                    |
| <b>Pre-Bid meeting Date</b>                                | 16 <sup>th</sup> December, 2025                                                                   |
| <b>Proposals/ Bids Submission Date</b>                     | 30 <sup>th</sup> December, 2025                                                                   |
| <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 – Open Competitive Bidding Process                                      |
| <b>Technical Bids Evaluation Report Signing Date</b>       | 08 <sup>th</sup> January, 2026                                                                    |
| <b>Financial Bids Evaluation Report Signing Date</b>       | 3rd February, 2026.                                                                               |

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

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**Annexure-II** Technical Bid Evaluation Report

**Annexure-III** Mandatory/Marking Technical Bid Evaluation Criteria (Technical/Financial)

**Annexure-IV** Financial Bid Opening Statement

  
**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.

#### 4. Brief Terms of Invitation to Bid Document

|                                        |                                                                                                       |
|----------------------------------------|-------------------------------------------------------------------------------------------------------|
| <b>Period for delivery of services</b> | The services shall be delivered over a period of three years, targeting approximately 1,100 officers. |
| <b>Bid Validity from bid opening</b>   | The Bid Validity period shall be 150 days from the date of submission of bids.                        |
| <b>Bid Security</b>                    | Bid security is not applicable.                                                                       |
| <b>Bid Securing Declaration</b>        | The bid securing declaration shall be submitted by the bidder as per prescribed format.               |
| <b>Performance Security</b>            | The Performance guarantee shall be 3% (percent) of Total Contract Cost during the length of contract. |
| <b>Currency for Evaluation of Bid</b>  | 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 9<sup>th</sup> December, 2025 (**Annexure-I**) as well as uploaded on e-PADS, FBR (<https://www.fbr.gov.pk/>) and PPRA (<https://www.ppra.gov.pk>).

|                                                            |                                                                                                   |
|------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| <b>Request for Bid Reference No.</b>                       | <b>TS755393E</b>                                                                                  |
| <b>Request for Proposal Title</b>                          | Hiring of firm for “Certification Based Upskilling Program for Grade 17 & 18 Officers Of FBR”     |
| <b>Request for Proposal/ Bid Issuance/ Publishing Date</b> | 9 <sup>th</sup> December, 2025                                                                    |
| <b>Pre-Bid meeting Date</b>                                | 16 <sup>th</sup> December, 2025                                                                   |
| <b>Proposals/ Bids Submission Date</b>                     | 30 <sup>th</sup> December, 2025                                                                   |
| <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 – Open Competitive Bidding Process                                      |
| <b>Technical Bids Evaluation Report Signing Date</b>       | 08 <sup>th</sup> January, 2026                                                                    |
| <b>Financial Bids Evaluation Report Signing Date</b>       | 3rd February, 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      | Member (IR-Operations), FBR  | 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             |
| 9.     | Faisal Sattar         | Chief Executive Officer      | Member             |

## 7. Technical Evaluation of Bid(s)

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

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

The Technical Bid Evaluation Report is attached at **Annexure-II** and the following score has been achieved by the bidders as per technical bid evaluation criteria (**Annexure-III**) already defined in the Request for Bids:

| Sr. No. | Bidder           | Technical Bid Score | Percentage Score | Remarks                                                                      |
|---------|------------------|---------------------|------------------|------------------------------------------------------------------------------|
| 1.      | M/s LUMS, Lahore | 77/90               | 85.555%          | Qualifies the Technical Bid Evaluation Criteria of minimum 70% score         |
| 2.      | M/s IBA, Karachi | -                   | -                | Disqualifies due to non-submission of documents online through EPADS system. |

The bid of M/s LUMS, Lahore was accepted by the Technical Evaluation Committee being Responsive to the Invitation to Bid and complying to the minimum requirements of Technical Bid Evaluation Criteria. The complete technical bid evaluation report is attached at **Annexure-II**.

## 8. Financial Bid Opening

In accordance with the bid opening procedure of Single Stage Two Envelope method, the bidders were informed about financial bid opening for **20<sup>th</sup> January, 2026**. The financial bid of responsive bidder was opened publicly on the scheduled date and time by the Technical/ Financial Evaluation Committee in presence of bidders authorized representatives. The financial bids were opened in

accordance with instructions provided in the bidding documents. The financial bid opening statement(s) is placed at **Annexure-IV**.

**9. Evaluation of Financial Bid(s)**

The financial bid was evaluated by the Technical/ Financial Evaluation Committee in accordance with criteria defined in the Request for Bids. The evaluation summary is as under:

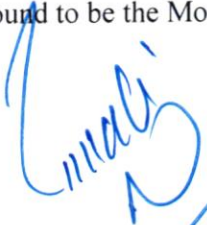
| Sr. No. | Bidder Name      | Total Bid Cost (PKR)                   | Score of Financial Bid |
|---------|------------------|----------------------------------------|------------------------|
| 1       | M/s LUMS, Lahore | Rs. 1,007,808,000/- (Inclusive of GST) | 10                     |

**10. Technical/ Financial Evaluation Committee Recommendations**

As per the evaluation criteria stated in the bidding documents, using the using the Quality and Cost Based Selection (QCBS) approach, following is the status of bid:

| Sr. No. | Bidder Name      | Technical Bid Score in % | Financial Bid Score in & | Combined Score | Status/ Remarks                                           |
|---------|------------------|--------------------------|--------------------------|----------------|-----------------------------------------------------------|
| 1.      | M/s LUMS, Lahore | 85.555%                  | 10                       | 95.555%        | M/s LUMS ranked the first and Most Advantageous Bid (MAB) |

Based on the technical and financial bid score and method of evaluation already defined in the RFB, bid of **M/s LUMS, Lahore** was found to be the Most Advantageous Bid (MAB).

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

# FINANCAIL OPENING SHEET

PPRA Web Reference No: TS755393E

E-Paid Reference No: P-25121466094

Title: CERTIFICATE BASED UPSKILLING PROGRAM FOR GRADE-17&18 OFFICERS  
OF FBR

Financial Bid Opening Date: 20th January, 2026 at 11:30 a.m.

| S.No. | Name of Bidder/Firms | Total Bid Value<br>(In Rs.)<br>In Figure         | Bid Submission<br>(Hard/Soft)<br>In Words |  | Remarks (If<br>any) | Bidders<br>Representative                                                                  |
|-------|----------------------|--------------------------------------------------|-------------------------------------------|--|---------------------|--------------------------------------------------------------------------------------------|
|       |                      |                                                  |                                           |  |                     |                                                                                            |
| i.    | LUMS, Lahore         | Grand Total (incl of GST)<br>Rs. 1,007,808,000/- |                                           |  | -                   |  20-01-26 |
|       |                      |                                                  |                                           |  |                     |                                                                                            |
|       |                      |                                                  |                                           |  |                     |                                                                                            |

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

  
Muhammad Asif Sial  
Secretary (Administration)



**ATTENDANCE SHEET OF COMMITTEE'S MEMBERS FOR FINANCIAL BIDS OPENING  
MEETING HELD ON 20TH JANUARY, 2026 AT 11:30 A.M REGARDING "CERTIFICATE BASED  
UPSKILLING PROGRAM FOR GRADE-17&18 OFFICER OF FBR"**

| S.No. | Name of Officer & Designation     | Time | Signature                                                                         |
|-------|-----------------------------------|------|-----------------------------------------------------------------------------------|
| 1.    | Muhammad Ali Khan <sup>Secy</sup> |      |  |
| 2.    | Farrukh Amir Gial-Sec (A)         |      |  |
| 3.    |                                   |      |                                                                                   |
| 4.    |                                   |      |                                                                                   |
| 5.    |                                   |      |                                                                                   |
| 6.    |                                   |      |                                                                                   |
| 7.    |                                   |      |                                                                                   |

**ATTENDANCE SHEET OF VENDORS FOR FINANCAIL BIDS OPENING MEETING HELD ON  
20TH JANUARY, 2026 AT 11:30 A.M REGARDING "CERTIFICATE BASED UPSKILLING PROGRAM  
FOR GRADE-17&18 OFFICER OF FBR"**

| S.No. | Name of firms | Name of Bidders/Authorized Representative | CNIC No. & Contact No.         | Signature                                                                                  |
|-------|---------------|-------------------------------------------|--------------------------------|--------------------------------------------------------------------------------------------|
| 1.    | LUMS          | Waqas Maghar                              | 35200-435417-9<br>0307-8827539 |  20-01-26 |
| 2.    |               |                                           |                                |                                                                                            |
| 3.    |               |                                           |                                |                                                                                            |

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

  
**Farukh Asif Ghani**  
 Secretary (Administration)  
 Federal Board of Revenue  
 Islamabad

# **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 30<sup>th</sup> December, 2025 11:00 AM
- 7 Date & Time of Bid Opening 30<sup>th</sup> 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<br>(if applicable) | Rule/Regulation/SBD*/Policy/Basis of<br>Rejection/Acceptance as per Rule 35 of PP<br>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

|                                                            |                                                                                                   |
|------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| <b>Request for Bid Reference No.</b>                       | TS755393E                                                                                         |
| <b>Request for Proposal Title</b>                          | Hiring of “Certification Based Upskilling Program for Grade 17 & 18 Officers Of FBR”              |
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| <b>Procurement Method/ Process</b>                         | Single Stage Two Envelope – Open Competitive Bidding Process                                      |
| <b>Technical Bids Evaluation Report Signing Date</b>       | 08 <sup>th</sup> January, 2026                                                                    |

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

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|                     |                                                                                                                   |
|---------------------|-------------------------------------------------------------------------------------------------------------------|
| <b>Annexure-I</b>   | Invitation to Bid Publications (Clippings)                                                                        |
| <b>Annexure-II</b>  | Technical Bid Opening Statement.                                                                                  |
| <b>Annexure-III</b> | Mandatory Requirements for & Marking Criteria for<br>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.



#### 4. **BRIEF TERMS OF INVITATION TO REQUEST FOR PORPOSAL**

|                                        |                                                                                                       |
|----------------------------------------|-------------------------------------------------------------------------------------------------------|
| <b>Period for delivery of services</b> | The services shall be delivered over a period of three years, targeting approximately 1,100 officers. |
| <b>Bid Validity from bid opening</b>   | The Bid Validity period shall be 150 days from the date of submission of bids.                        |
| <b>Bid Security</b>                    | Bid security is not applicable.                                                                       |
| <b>Bid Securing Declaration</b>        | The bid securing declaration shall be submitted by the bidder as per prescribed format.               |
| <b>Performance Security</b>            | The Performance guarantee shall be 3% (percent) of Total Contract Cost during the length of contract. |
| <b>Currency for Evaluation of Bid</b>  | 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 9<sup>th</sup> December, 2025 (**Annexure-I**) as well as uploaded on e-PADS, FBR (<https://www.fbr.gov.pk/>) and PPRA (<https://www.ppra.gov.pk>).

|                                                            |                                                                                                   |
|------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| <b>Request for Bid Reference No.</b>                       | <b>TS755393E</b>                                                                                  |
| <b>Request for Proposal Title</b>                          | Hiring Of “Certification Based Upskilling Program for Grade 17 & 18 Officers Of FBR”              |
| <b>Request for Proposal/ Bid Issuance/ Publishing Date</b> | 9 <sup>th</sup> December, 2025                                                                    |
| <b>Pre-Bid meeting Date</b>                                | 16 <sup>th</sup> December, 2025                                                                   |
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| <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 – Open Competitive Bidding Process                                      |
| <b>Technical Bids Evaluation Report Signing Date</b>       | 08 <sup>th</sup> January, 2026                                                                    |

#### 6. **TECHNICAL/ FINANCIAL EVALUATION COMMITTEE**

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

| <b>Sr. No</b> | <b>Name</b>           | <b>Designation</b>                                                     | <b>Role</b>               |
|---------------|-----------------------|------------------------------------------------------------------------|---------------------------|
| 1.            | Mr. Zubair Bilal      | (i) Member (IR-Operations), FBR<br>(ii) Chief Executive Officer (PRAL) | <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.            | 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 (30<sup>th</sup> 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](http://www.eprocure.gov.pk)).
10. A Pre-bid meeting will be held on **16<sup>th</sup> December, 2025 at 11:00AM** in room 358, 3<sup>rd</sup> 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 **30<sup>th</sup> 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: [8<sup>th</sup> December, 2025]
  - b. Last Date for Bid Submission: [30<sup>th</sup> December 2025]
  - c. Pre-bid Meeting: [16<sup>th</sup> December, 2025 at 11:00AM]
  - d. Opening of Technical Bids: [30<sup>th</sup> December 2025]]
  - e. Bid Submission Address: [Room 510, 5<sup>th</sup> 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](http://www.fbr.gov.pk/tenders)) and on Authority's website at ([www.ppra.org.pk](http://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, 5<sup>th</sup> Floor,  
Federal Board of Revenue (HQ), Islamabad  
Email: [secretary.admin@fbr.gov.pk](mailto: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.

| <b>1. MANDATORY REQUIREMENTS / CRITERIA</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                 |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| <b>Sr. No.</b>                              | <b>Evaluation Criteria</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Compliance</b>                                                               |
| <b>i.</b>                                   | A copy of the Certificate of Registration and Accreditation from the Higher Education Commission of Pakistan                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Complied/<br>Not-Complied                                                       |
| <b>ii.</b>                                  | The firm must be registered/incorporated with FBR and having a valid NTN for at least five (05) years.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Complied/<br>Not-Complied                                                       |
| <b>iii.</b>                                 | Valid Tax Compliance Certificate for NTN and STRN* with active status on ATL both for NTN & STRN.<br>*STRN of FBR <b>and</b> respective provincial revenue authority.                                                                                                                                                                                                                                                                                                                                                                                                                    | Complied/<br>Not-Complied                                                       |
| <b>iv.</b>                                  | Submission of Bid Securing Declaration as per prescribed format.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Complied/<br>Not-Complied                                                       |
| <b>v.</b>                                   | Compliance with the Schedule of Requirements stated in the bidding documents.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Complied/<br>Not-Complied                                                       |
| <b>vi.</b>                                  | Compliance of Bid Validity as per requirement of bidding document.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Complied/<br>Not-Complied                                                       |
| <b>vii.</b>                                 | Acceptance of all terms and conditions of this bidding document by the bidder or its representative authorized for signing of bid.                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Complied/<br>Not-Complied                                                       |
| <b>viii.</b>                                | Submission of Company Profile.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Complied/<br>Not-Complied                                                       |
| <b>ix.</b>                                  | 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/<br>Not-Complied                                                       |
| <b>x.</b>                                   | Submission of Indemnity Bond (Bid Stage) as per attached format.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Complied/<br>Not-Complied                                                       |
| <b>xi.</b>                                  | <b>COMPLIANCE OF MANDATORY REQUIREMENTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Complied<br/>(Eligible for<br/>further<br/>evaluation)/<br/>Not-Complied</b> |

| 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.                                                                                                                                                               | <b>Proposed Certification Design and Structure</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 25                      |
|                                                                                                                                                                  | <b>Criterion</b>                                   | <b>Details</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Marks Allocation</b> |
|                                                                                                                                                                  | 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><b>Scoring Guide</b></p> <ul style="list-style-type: none"> <li>8 marks: All core areas covered with logical structure across streams and levels for both IRS and PCS</li> <li>6 marks: Most areas well defined; some light in coverage</li> <li>4 marks: Basic alignment present</li> <li>0 marks: Generic or off-topic content</li> </ul> | 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><b>Scoring Guide</b></p> <ul style="list-style-type: none"> <li>5 marks: 2-tiered structure well-integrated across all proposed streams with a clear plan for certificate selection</li> <li>3 marks: Partial structure or uneven stream detail</li> <li>0 marks: Lacks clarity or one-size-fits-all</li> </ul>                                                        | 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><b>Scoring Guide</b></p> <ul style="list-style-type: none"> <li>5 marks: Innovative, interactive teaching with full delivery roadmap</li> <li>3 marks: Mostly traditional lectures</li> <li>0 marks: Lacks detail or interactivity</li> </ul>                                                                                                                                                                         | 5 Marks                 |
|                                                                                                                                                                  | Flexibility for Service-Specific Relevance         | <p>Streamlined relevance for IRS and PCS groups through targeted modules/separate defined streams.</p> <p><b>Scoring Guide</b></p> <ul style="list-style-type: none"> <li>3 marks: Clear stream relevance per service group</li> </ul>                                                                                                                                                                                                                                                                                                                         | 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"> <li>• 2 marks: Some differentiation</li> <li>• 0 marks: Generic offerings</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                |         |             |
|         | Assessment and Retake Strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>Comprehensive plan including exams, assignments, pass/fail policies, and options for retake.</p> <p><b>Scoring Guide</b></p> <ul style="list-style-type: none"> <li>• 2 marks: Full examination structure with retake plan</li> <li>• 1 marks: Basic outline only</li> <li>• 0 marks: No structure</li> </ul>                                                                                                                                                                                                                       | 2 Marks |             |
|         | Skills Add-On Integration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <p>A <b>catalog</b> of skills add-ons is provided (e.g., <i>Public Procurement Basics, Leadership &amp; 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><b>Scoring guide:</b></p> <ul style="list-style-type: none"> <li>• 1 marks: The catalog is thorough and has relevant skills with a well thought-out outcomes</li> <li>• 0 marks: Any of the above is unclear or absent</li> </ul> | 1 Marks |             |
|         | Integration of FBR Feedback                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>Mechanism for periodic revision aligned with FBR input.</p> <p><b>Scoring Guide</b></p> <ul style="list-style-type: none"> <li>• 1 marks: Written commitment and plan included</li> <li>• 0 marks: No commitment</li> </ul>                                                                                                                                                                                                                                                                                                         | 1 Marks |             |
|         | <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 per stream)</li> <li>4. IRS/PCS stream-specific integration plan</li> <li>5. Skills add-on catalog</li> <li>6. Assessment plan (grading + retake policy)</li> <li>7. Sample certifications calendar</li> <li>8. Proposed system for certifications selection by officers</li> <li>9. Sample case studies, assignments, and lesson plans</li> </ol> <p><b>Note:</b> 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<br>(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      |         |                  |                                                          |                                                                                                                                                                                                                                                                    |                |                             |                                                                                                  |                |                                                                |                                                           |                |    |
| ii.                                                                                                                                                                                                | <b>Academic Reputation</b> <ul style="list-style-type: none"> <li>Ranking of the Business school offering the masters course from recognized agencies such as QS</li> <li>Accreditation by relevant international bodies (e.g., international accreditation agencies e.g. AACSB)</li> </ul> <table border="1"> <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 <b>university</b> is ranked in <b>Top 800 in QS global or equivalent rankings</b>, it shall get <b>4 marks</b>, and if ranked in <b>Top 400</b>, it shall get <b>6 marks</b>.</td><td><b>6 Marks</b></td></tr> <tr> <td>International accreditation</td><td>Accreditation with reputable international platforms such as AACSB, EQUIS, AMBA will get 6 marks</td><td><b>6 Marks</b></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><b>3 Marks</b></td></tr> </tbody> </table> <p><b>Documents Required:</b></p> <ul style="list-style-type: none"> <li>Relevant accreditation certifications</li> <li>Latest International Ranking Documentation (QS, or equivalent) for University</li> </ul> <p>Any other document deemed necessary</p> | Criterion        | Details | Marks Allocation | Ranking of the university offering the program           | If the <b>university</b> is ranked in <b>Top 800 in QS global or equivalent rankings</b> , it shall get <b>4 marks</b> , and if ranked in <b>Top 400</b> , it shall get <b>6 marks</b> .                                                                           | <b>6 Marks</b> | International accreditation | Accreditation with reputable international platforms such as AACSB, EQUIS, AMBA will get 6 marks | <b>6 Marks</b> | Registration with Pakistan Qualification Registry (PQR) of HEC | Universities/Schools registered with PQR will get 3 marks | <b>3 Marks</b> | 15 |
| Criterion                                                                                                                                                                                          | Details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Marks Allocation |         |                  |                                                          |                                                                                                                                                                                                                                                                    |                |                             |                                                                                                  |                |                                                                |                                                           |                |    |
| Ranking of the university offering the program                                                                                                                                                     | If the <b>university</b> is ranked in <b>Top 800 in QS global or equivalent rankings</b> , it shall get <b>4 marks</b> , and if ranked in <b>Top 400</b> , it shall get <b>6 marks</b> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>6 Marks</b>   |         |                  |                                                          |                                                                                                                                                                                                                                                                    |                |                             |                                                                                                  |                |                                                                |                                                           |                |    |
| International accreditation                                                                                                                                                                        | Accreditation with reputable international platforms such as AACSB, EQUIS, AMBA will get 6 marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>6 Marks</b>   |         |                  |                                                          |                                                                                                                                                                                                                                                                    |                |                             |                                                                                                  |                |                                                                |                                                           |                |    |
| Registration with Pakistan Qualification Registry (PQR) of HEC                                                                                                                                     | Universities/Schools registered with PQR will get 3 marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>3 Marks</b>   |         |                  |                                                          |                                                                                                                                                                                                                                                                    |                |                             |                                                                                                  |                |                                                                |                                                           |                |    |
| iii.                                                                                                                                                                                               | <b>Institutional Experience and Capability</b> <table border="1"> <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.<br/> <b>Scoring Guide</b> <ul style="list-style-type: none"> <li>5 marks: 3+ government projects in last 5 years</li> </ul> </td><td><b>5 Marks</b></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.<br><b>Scoring Guide</b> <ul style="list-style-type: none"> <li>5 marks: 3+ government projects in last 5 years</li> </ul> | <b>5 Marks</b> | 15                          |                                                                                                  |                |                                                                |                                                           |                |    |
| 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.<br><b>Scoring Guide</b> <ul style="list-style-type: none"> <li>5 marks: 3+ government projects in last 5 years</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>5 Marks</b>   |         |                  |                                                          |                                                                                                                                                                                                                                                                    |                |                             |                                                                                                  |                |                                                                |                                                           |                |    |

| 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"><li>• 3 marks: 2 such projects</li><li>• 2 marks: 1 such project</li><li>• 0 marks: No relevant experience</li></ul>                                                                                                                                                                                                                                                                                                        |                         |             |
|                                                                                                                                                                  | Legal Status and Institutional Standing                                                                                                                                                                                                                                            | Registered training or educational entity with at least 10 years of operational experience.<br><b>Scoring Guide</b> <ul style="list-style-type: none"><li>• 5 marks: Registered + 10+ years active operations</li><li>• 3 marks: Registered + 4-10 years</li><li>• 0 marks: &lt; 4 years or unregistered</li></ul>                                                                                                                                            | 5 Marks                 |             |
|                                                                                                                                                                  | Physical Presence and Accessibility                                                                                                                                                                                                                                                | Presence in major cities or availability of a physical partner venue for in-person delivery.<br><b>Scoring Guide</b> <ul style="list-style-type: none"><li>• 5 marks: Own full-service campus in major cities</li><li>• 3 marks: Formal MOU with delivery partner</li><li>• 0 marks: No operational base in major cities</li></ul>                                                                                                                            | 5 Marks                 |             |
|                                                                                                                                                                  | <b>Documents Required:</b> <ol style="list-style-type: none"><li>1. List and details of completed public sector trainings</li><li>2. Institutional registration certificate</li><li>3. Lease/deed/address of delivery campus</li></ol> QA/ Accreditation documents (if applicable) |                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                         |             |
| iv.                                                                                                                                                              | <b>Faculty Expertise and Diversity</b>                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                         | 15          |
|                                                                                                                                                                  | <b>Criterion</b>                                                                                                                                                                                                                                                                   | <b>Details</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Marks Allocation</b> |             |
|                                                                                                                                                                  | Academic Qualifications of Faculty                                                                                                                                                                                                                                                 | Evaluates the proportion of proposed teaching faculty (core or visiting) holding advanced academic credentials in relevant fields.<br><b>Scoring Guide</b> <ul style="list-style-type: none"><li>• 7 marks: ≥ 50% of nominated faculty (core + visiting) hold higher degrees or are industry leaders</li><li>• 5 marks: 30-49% fulfilling the above</li><li>• 2 marks: 10-29% fulfilling the above</li><li>• 0 marks: &lt; 10% fulfilling the above</li></ul> | 7 Marks                 |             |
|                                                                                                                                                                  | Practical Domain Experience                                                                                                                                                                                                                                                        | Assesses number of faculty who have worked previously with or consulted for FBR, Customs, Finance Ministry, or regulatory bodies.<br><b>Scoring Guide</b>                                                                                                                                                                                                                                                                                                     | 5 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"><li>5 marks: ≥ 30% of faculty with 5+ years relevant experience</li><li>3 marks: 15–29%</li><li>0 marks: &lt; 15%</li></ul>                                                                                                         |             |                  |                                  |                                                                                                                                                                                                                                                                                 |         |                                   |                                                                                                                                                                                                                                                   |         |  |  |
|                                                                                                                                                                  | Government or Executive Teaching Experience                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Teaching experience of nominated faculty in mid/senior government training.<br><b>Scoring Guide</b> <ul style="list-style-type: none"><li>3 marks: ≥ 30% of faculty have taught government officials</li><li>1 mark: Partial exposure</li><li>0 marks: None</li></ul> | 3 Marks     |                  |                                  |                                                                                                                                                                                                                                                                                 |         |                                   |                                                                                                                                                                                                                                                   |         |  |  |
|                                                                                                                                                                  | <b>Documents Required:</b> <ul style="list-style-type: none"><li>1. CVs of core and visiting faculty</li><li>2. Faculty qualification and experience matrix</li><li>3. Deployment plan per module</li></ul> Past training engagements of nominated faculty                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                       |             |                  |                                  |                                                                                                                                                                                                                                                                                 |         |                                   |                                                                                                                                                                                                                                                   |         |  |  |
| v.                                                                                                                                                               | <b>Learning Infrastructure and Support Systems</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                       | 10          |                  |                                  |                                                                                                                                                                                                                                                                                 |         |                                   |                                                                                                                                                                                                                                                   |         |  |  |
|                                                                                                                                                                  | <table><tr><th>Criterion</th><th>Details</th><th>Marks Allocation</th></tr><tr><td>Physical Learning Infrastructure</td><td>Quality and readiness of facilities for government training.<br/><b>Scoring Guide</b><ul style="list-style-type: none"><li>5 marks: Dedicated campus with smart classrooms, labs, breakout rooms</li><li>3 marks: Shared campus</li><li>0 marks: Makeshift/inadequate</li></ul></td><td>5 Marks</td></tr><tr><td>Licensed Software &amp; Digital Tools</td><td>Use of licensed software for hands-on learning.<br/><b>Scoring Guide</b><ul style="list-style-type: none"><li>5 marks: Access to Python, SQL, Excel Pro, digital tax tools</li><li>3 marks: Basic tools only</li><li>0 marks: No access</li></ul></td><td>5 Marks</td></tr></table> | Criterion                                                                                                                                                                                                                                                             | Details     | Marks Allocation | Physical Learning Infrastructure | Quality and readiness of facilities for government training.<br><b>Scoring Guide</b> <ul style="list-style-type: none"><li>5 marks: Dedicated campus with smart classrooms, labs, breakout rooms</li><li>3 marks: Shared campus</li><li>0 marks: Makeshift/inadequate</li></ul> | 5 Marks | Licensed Software & Digital Tools | Use of licensed software for hands-on learning.<br><b>Scoring Guide</b> <ul style="list-style-type: none"><li>5 marks: Access to Python, SQL, Excel Pro, digital tax tools</li><li>3 marks: Basic tools only</li><li>0 marks: No access</li></ul> | 5 Marks |  |  |
| Criterion                                                                                                                                                        | Details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Marks Allocation                                                                                                                                                                                                                                                      |             |                  |                                  |                                                                                                                                                                                                                                                                                 |         |                                   |                                                                                                                                                                                                                                                   |         |  |  |
| Physical Learning Infrastructure                                                                                                                                 | Quality and readiness of facilities for government training.<br><b>Scoring Guide</b> <ul style="list-style-type: none"><li>5 marks: Dedicated campus with smart classrooms, labs, breakout rooms</li><li>3 marks: Shared campus</li><li>0 marks: Makeshift/inadequate</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 5 Marks                                                                                                                                                                                                                                                               |             |                  |                                  |                                                                                                                                                                                                                                                                                 |         |                                   |                                                                                                                                                                                                                                                   |         |  |  |
| Licensed Software & Digital Tools                                                                                                                                | Use of licensed software for hands-on learning.<br><b>Scoring Guide</b> <ul style="list-style-type: none"><li>5 marks: Access to Python, SQL, Excel Pro, digital tax tools</li><li>3 marks: Basic tools only</li><li>0 marks: No access</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 5 Marks                                                                                                                                                                                                                                                               |             |                  |                                  |                                                                                                                                                                                                                                                                                 |         |                                   |                                                                                                                                                                                                                                                   |         |  |  |
|                                                                                                                                                                  | <b>Documents Required:</b> <ul style="list-style-type: none"><li>1. Details/specs of venue and infrastructure</li><li>2. Software access evidence</li><li>3. Research tools/platforms</li><li>4. MoUs with facility partners if applicable</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                       |             |                  |                                  |                                                                                                                                                                                                                                                                                 |         |                                   |                                                                                                                                                                                                                                                   |         |  |  |
|                                                                                                                                                                  | <b>Program Management and Academic Tracking</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                       | 10          |                  |                                  |                                                                                                                                                                                                                                                                                 |         |                                   |                                                                                                                                                                                                                                                   |         |  |  |
|                                                                                                                                                                  | <table><tr><th>Criterion</th><th>Details</th><th>Marks Allocation</th></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Criterion                                                                                                                                                                                                                                                             | Details     | Marks Allocation |                                  |                                                                                                                                                                                                                                                                                 |         |                                   |                                                                                                                                                                                                                                                   |         |  |  |
| 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 |
|                                                                                                                                                                  | <b>Dedicated Program Management</b>                                                                                                                                                           | Presence of a program director and support team.<br><b>Scoring Guide</b> <ul style="list-style-type: none"> <li>• 5 marks: Full team specified</li> <li>• 3 marks: Partial structure</li> <li>• 0 marks: No team</li> </ul>                                   | 5 Marks     |
|                                                                                                                                                                  | <b>Academic Monitoring Systems</b>                                                                                                                                                            | Systems to track performance, attendance, retake eligibility, and FBR reporting.<br><b>Scoring Guide</b> <ul style="list-style-type: none"> <li>• 5 marks: Full system with dashboards</li> <li>• 3 marks: Basic tracking</li> <li>• 0 marks: None</li> </ul> | 5 Marks     |
|                                                                                                                                                                  | <b>Documents Required:</b> <ol style="list-style-type: none"> <li>1. Program management organogram</li> <li>2. Sample academic tracking reports</li> <li>3. Retake/remedial policy</li> </ol> |                                                                                                                                                                                                                                                               |             |
|                                                                                                                                                                  | 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:

| <b>Bidder</b> | <b>Quoted Cost (PKR)</b> | <b>Financial Score Calculation</b> | <b>Financial Score (Out of 10)</b> |
|---------------|--------------------------|------------------------------------|------------------------------------|
| 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                               |

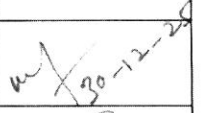


## TECHNICAL BID OPENING

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<br>Declared via form | YES                      |  |
| 2.    | M/s IBA      | SYED BICAL AHMED       | Bidder only<br>Submitted Hard copy<br>and not on e-pads<br>system | YES                      | YES                      |  |
| 3.    |              |                        |                                                                   |                          |                          |                                                                                     |
| 4.    |              |                        |                                                                   |                          |                          |                                                                                     |
| 5.    |              |                        |                                                                   |                          |                          |                                                                                     |

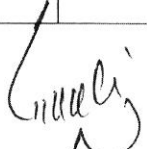
  
Muhammad Ali Khan  
Secretary (Expenditure)  
Federal Board of Revenue  
Islamabad

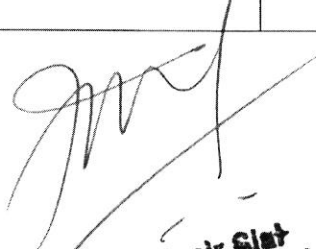
  
Farrukh Amir Sial  
Secretary (Administration)



**ATTENDANCE SHEET OF VENDORS FOR TECHNICAL BID OPENING "CERTIFICATION-BASED UPSKILLING  
PROGRAMS FOR GRADE 17-18 OFFICERS OF FBR" ON 30<sup>TH</sup> 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<br>waqas.mazhar@lums.edu.pk |  30-12-25 |
| 2.    | IBA KARACHI  | SYED Bilal Ahmed       | 41304-5977546-3 | 0332-4060405<br>sbahmed@iba.edu.pk       |  30/12/25 |
| 3.    |              |                        |                 |                                          |                                                                                              |
| 4.    |              |                        |                 |                                          |                                                                                              |
| 5.    |              |                        |                 |                                          |                                                                                              |

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

  
Farrukh Amir Glat  
Secretary (Administration)

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

| S.No. | Name of officer & Designation | Signature |
|-------|-------------------------------|-----------|
| 1.    | SEC-Enp<br>Muhammad Dil Khan  | Lateli    |
| 2.    | Farmukh Amir Gil              |           |
| 3.    |                               |           |
| 4.    |                               |           |
| 5.    |                               |           |
| 6.    |                               |           |
| 7.    |                               |           |
| 8.    |                               |           |



Index-II

## TECHNICAL BIDS EVALUATION SHEET

| <b>1. MANDATORY REQUIREMENTS / CRITERIA</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                   |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| <b>Sr. No.</b>                              | <b>Evaluation Criteria</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Compliance</b>                                 |
| 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.                                         | <b>COMPLIANCE OF MANDATORY REQUIREMENTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Complied (Eligible for further evaluation)</b> |

## 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.      | <b>Proposed Certification Design and Structure</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         | <b>25</b>   | <b>LUMS</b>  |
|         | <b>Criterion</b>                                   | <b>Details</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Marks Allocation</b> |             |              |
|         | 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). <b>Scoring Guide</b></p> <ul style="list-style-type: none"> <li>8 marks: All core areas covered with logical structure across streams and levels for both IRS and PCS</li> <li>6 marks: Most areas well defined; some light in coverage</li> <li>4 marks: Basic alignment present</li> <li>0 marks: Generic or off-topic content</li> </ul> | 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><b>Scoring Guide</b></p> <ul style="list-style-type: none"> <li>5 marks: 2-tiered structure well-integrated across all proposed streams with a clear plan for certificate selection</li> <li>3 marks: Partial structure or uneven stream detail</li> <li>0 marks: Lacks clarity or one-size-fits-all</li> </ul>                                                 | 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><b>Scoring Guide</b></p> <ul style="list-style-type: none"> <li>5 marks: Innovative, interactive teaching with full delivery roadmap</li> <li>3 marks: Mostly traditional lectures</li> <li>0 marks: Lacks detail or interactivity</li> </ul>                                                                                                                                                                  | 5 Marks                 |             | 03           |

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



| <b>2. MARKING EVALUATION CRITERIA</b><br><b>(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)</b> |                                                                                                                                                                                                                               |                                                                                                                                                   |                         |                    |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------|---------------------|
| <b>Sr. No.</b>                                                                                                                                                                                                   | <b>Evaluation Criteria</b>                                                                                                                                                                                                    |                                                                                                                                                   |                         | <b>Total Marks</b> | <b>Marks Scored</b> |
| <b>ii.</b>                                                                                                                                                                                                       | <b>Proposed Certification Design and Structure</b>                                                                                                                                                                            |                                                                                                                                                   |                         |                    | <b>LUMS</b>         |
|                                                                                                                                                                                                                  | <b>Criterion</b>                                                                                                                                                                                                              | <b>Details</b>                                                                                                                                    | <b>Marks Allocation</b> |                    |                     |
|                                                                                                                                                                                                                  | 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) |                                                                                                                                                   |                         | <b>15</b>          |                     |
|                                                                                                                                                                                                                  | 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                  |
|                                                                                                                                                                                                                  | <b>Total</b>                                                                                                                                                                                                                  |                                                                                                                                                   |                         | <b>15</b>          | <b>15</b>           |

| <b>2. MARKING EVALUATION CRITERIA</b><br><b>(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)</b> |                                                          |                                                                                                                                                                                                                                                                                                                                                                                                   |                         |  |             |              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--|-------------|--------------|
| Sr. No.                                                                                                                                                                                                          | Evaluation Criteria                                      |                                                                                                                                                                                                                                                                                                                                                                                                   |                         |  | Total Marks | Marks Scored |
| iii.                                                                                                                                                                                                             | <b>Institutional Experience and Capability</b>           |                                                                                                                                                                                                                                                                                                                                                                                                   |                         |  |             | <b>LUMS</b>  |
|                                                                                                                                                                                                                  | <b>Criterion</b>                                         | <b>Details</b>                                                                                                                                                                                                                                                                                                                                                                                    | <b>Marks Allocation</b> |  | <b>15</b>   |              |
|                                                                                                                                                                                                                  | 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.<br><br><u><b>Scoring Guide</b></u> <ul style="list-style-type: none"> <li>• 5 marks: 3+ government projects in last 5 years</li> <li>• 3 marks: 2 such projects</li> <li>• 2 marks: 1 such project</li> <li>• 0 marks: No relevant experience</li> </ul> | 5 Marks                 |  |             | 05           |
|                                                                                                                                                                                                                  | Legal Status and Institutional Standing                  | Registered training or educational entity with at least 10 years of operational experience.<br><u><b>Scoring Guide</b></u> <ul style="list-style-type: none"> <li>• 5 marks: Registered + 10+ years active operations</li> <li>• 3 marks: Registered + 4–10 years</li> <li>• 0 marks: &lt; 4 years or unregistered</li> </ul>                                                                     | 5 Marks                 |  |             | 05           |
|                                                                                                                                                                                                                  | Physical Presence and Accessibility                      | Presence in major cities or availability of a physical partner venue for in-person delivery.<br><u><b>Scoring Guide</b></u> <ul style="list-style-type: none"> <li>• 5 marks: Own full-service campus in major cities</li> <li>• 3 marks: Formal MOU with delivery partner</li> <li>• 0 marks: No operational base in major cities</li> </ul>                                                     | 5 Marks                 |  |             | 00           |
|                                                                                                                                                                                                                  | <b>Sub-Total</b>                                         |                                                                                                                                                                                                                                                                                                                                                                                                   | <b>15</b>               |  |             | <b>10</b>    |

| <b>2. MARKING EVALUATION CRITERIA</b><br><b>(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)</b> |                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |             |              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|--------------|
| Sr. No.                                                                                                                                                                                                          | Evaluation Criteria                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  | Total Marks | Marks Scored |
| iv.                                                                                                                                                                                                              | Faculty Expertise and Diversity             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |             | LUMS         |
|                                                                                                                                                                                                                  | Criterion                                   | Details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Marks Allocation | 15          |              |
|                                                                                                                                                                                                                  | Academic Qualifications of Faculty          | Evaluates the proportion of proposed teaching faculty (core or visiting) holding advanced academic credentials in relevant fields.<br><b>Scoring Guide</b> <ul style="list-style-type: none"> <li>• 7 marks: <math>\geq 50\%</math> of nominated faculty (core + visiting) hold higher degrees or are industry leaders</li> <li>• 5 marks: 30–49% fulfilling the above</li> <li>• 2 marks: 10–29% fulfilling the above</li> <li>• 0 marks: <math>&lt; 10\%</math> fulfilling the above</li> </ul> | 7 Marks          |             | 07           |
|                                                                                                                                                                                                                  | Practical Domain Experience                 | Assesses number of faculty who have worked previously with or consulted for FBR, Customs, Finance Ministry, or regulatory bodies.<br><b>Scoring Guide</b>                                                                                                                                                                                                                                                                                                                                         | 5 Marks          |             | 05           |
|                                                                                                                                                                                                                  | Government or Executive Teaching Experience | Teaching experience of nominated faculty in mid/senior government training.<br><b>Scoring Guide</b> <ul style="list-style-type: none"> <li>• 3 marks: <math>\geq 30\%</math> of faculty have taught government officials</li> <li>• 1 mark: Partial exposure</li> <li>• 0 marks: None</li> </ul>                                                                                                                                                                                                  | 3 Marks          |             | 03           |
|                                                                                                                                                                                                                  | Sub-Total                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 15               |             | 15           |

| <b>2. MARKING EVALUATION CRITERIA</b><br><b>(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)</b> |                                                    |                                                                                                                                                                                                                             |                         |                    |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------|---------------------|
| <b>Sr. No.</b>                                                                                                                                                                                                   | <b>Evaluation Criteria</b>                         |                                                                                                                                                                                                                             |                         | <b>Total Marks</b> | <b>Marks Scored</b> |
| <b>v.</b>                                                                                                                                                                                                        | <b>Learning Infrastructure and Support Systems</b> |                                                                                                                                                                                                                             |                         |                    | <b>LUMS</b>         |
|                                                                                                                                                                                                                  | <b>Criterion</b>                                   | <b>Details</b>                                                                                                                                                                                                              | <b>Marks Allocation</b> | <b>10</b>          |                     |
|                                                                                                                                                                                                                  | Physical Learning Infrastructure                   | Quality and readiness of facilities for government training.<br><b>Scoring Guide</b><br>• 5 marks: Dedicated campus with smart classrooms, labs, breakout rooms<br>• 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                  |
|                                                                                                                                                                                                                  | <b>Sub-Total</b>                                   |                                                                                                                                                                                                                             |                         | <b>10</b>          | <b>08</b>           |



## 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.<br><br><b>Scoring Guide</b> <ul style="list-style-type: none"> <li>• 5 marks: Full team specified</li> <li>• 3 marks: Partial structure</li> <li>• 0 marks: No team</li> </ul>                               | 5 Marks          |             | 05           |
|         | Academic Monitoring Systems              | Systems to track performance, attendance, retake eligibility, and FBR reporting.<br><b>Scoring Guide</b> <ul style="list-style-type: none"> <li>• 5 marks: Full system with dashboards</li> <li>• 3 marks: Basic tracking</li> <li>• 0 marks: None</li> </ul> | 5 Marks          |             | 05           |
|         | Sub-Total                                |                                                                                                                                                                                                                                                               |                  | 10          | 10           |
|         | Total marks/Scored                       |                                                                                                                                                                                                                                                               |                  | 90          | 77           |