

TERMS OF REFERENCES (TORs)
PAKISTAN RAISES REVENUE PROJECT (PRRP)
FEDERAL BOARD OF REVENUE (FBR)

Hiring of Firm(s) for the Provision of Technical Advisory and Implementation Support Services Under a Multi-Provider Open Framework Agreement

1. Background and context:

The Federal Board of Revenue (FBR) is Pakistan's apex tax authority under the Ministry of Finance. It formulates and enforces tax policies, collects federal taxes and duties, and works to broaden the tax base and promote compliance for sustainable economic growth. FBR is implementing the Pakistan Raises Revenue Project (PRRP) [P165982] with the assistance of the World Bank to contribute to a sustainable increase in domestic revenue by broadening the tax base and facilitating compliance. The project supports implementation of various interventions related to tax administration modernization, including ICT modernization, data analytics, customs digital enforcement systems, tax administration improvements, and institutional strengthening. Several interventions under these areas require specialized expertise, including Data Center functionalization and management (upgrades, configuration, integration), BI/Analytics systems, customs enforcement technologies, product tracking and tracing solutions, connectivity enhancement, operational ICT managements, and capacity building. The FBR intends to acquire technical advisory and support services on demand, through qualified firms under framework agreement.

2. Objectives of the Assignment:

The objective of this assignment is to establish a Multi-Provider Open Framework Agreement (OFA) with qualified consulting firms to provide specialized technical advisory and implementation support services required for the implementation of FBR modernization reforms, supported under PRRP.

Under this Framework Agreement, empaneled firms shall deliver assignment-specific outputs and services through Call-off Contracts issued by FBR based on defined scopes of work, deliverables, timelines, and performance requirements.

The Framework Agreement aims to:

- Ensure efficient and timely access to specialized technical services across priority tax administration modernization domains
- Enable flexible deployment of consulting services aligned with evolving implementation needs
- Establish a competitive mechanism for assignment-level Call-off procurement
- Strengthen delivery of ICT modernization, digital enforcement systems, analytics platforms, institutional strengthening initiatives, and business process transformation activities under the Project

4. Scope of the Framework Agreement:

Each empaneled firm shall enter into a Framework Agreement defining the general terms and conditions governing the provision of technical advisory and implementation support services under the Project.

Specific assignments shall be issued through Call-off Contracts that will define:

- assignment-specific scope of services
- expected deliverables and outputs
- timelines and reporting arrangements
- level of effort (where applicable)
- required technical approach

The Framework Agreement shall establish:

- broad technical service domains under which assignments may be issued
- procedures for Call-off Requests and mini-competition among empaneled firms
- service quality assurance requirements
- reporting and performance monitoring obligations

The Framework Agreement does not guarantee any minimum volume of assignments.

Empaneled firms shall be responsible for delivering the agreed outputs and services under each Call-off assignment. The composition of teams and deployment of specialists required to achieve assignment objectives shall remain the responsibility of the Framework Agreement firm.

5. Scope of Services to be Provided by Empaneled Firms:

The empaneled firms shall provide technical advisory and implementation support services across priority modernization domains of FBR under the PRRP through assignment-specific Call-off Contracts.

Services may include, but shall not be limited to:

A. Assignment Planning and Methodology Development

- Review Call-off TOR requirements
- Develop assignment-specific technical approaches
- Propose team composition appropriate for delivery of outputs
- Prepare implementation plans aligned with timelines

B. Delivery of Technical Advisory and Implementation Support Services

Empaneled firms shall deliver assignment-specific outputs in areas such as:

- ICT infrastructure modernization
- data center establishment and optimization

- enterprise systems integration/configuration
- digital enforcement technologies
- customs automation support
- track and trace system strengthening
- business intelligence and analytics solutions
- cybersecurity and ICT governance frameworks
- business process automation and institutional reforms
- research and data analysis
- change management and capacity-building initiatives

C. Mobilization and Assignment Execution

Firms shall:

- mobilize qualified personnel required for assignment delivery
- ensure timely execution of agreed deliverables
- maintain service continuity
- replace personnel where necessary without affecting delivery timelines

D. Quality Assurance and Reporting

Firms shall:

- ensure quality control of assignment outputs
- submit progress reports as defined in Call-off TORs
- support validation and acceptance of deliverables
- incorporate feedback from FBR during assignment execution

E. Compliance and Governance

Firms shall ensure:

- compliance with ESF requirements (ESCP, LMP, SEP)
- adherence to WB Anti-Corruption Guidelines
- protection of confidential government information
- compliance with cybersecurity requirements

6. Indicative Technical Service Domains Under the Framework Agreement:

The following technical service domains represent the anticipated areas under which Call-off assignments may be issued. These domains reflect the modernization priorities of FBR under the PRRP.

The list is indicative and may be refined during implementation.

Domain 1 – ICT Infrastructure, Data Center and Cloud Modernization Services

Includes services related to:

- data center architecture design and optimization
- virtualization and storage infrastructure
- hybrid and private cloud environments
- disaster recovery and business continuity planning
- infrastructure performance optimization

Domain 2 – Cybersecurity and Information Assurance Services

Includes services related to:

- cybersecurity architecture
- security governance frameworks
- vulnerability assessments
- SOC enablement support
- identity and access management

Domain 3 – Data Warehouse, Analytics and Revenue Intelligence Systems

Includes services related to:

- enterprise data warehouse platforms
- business intelligence tools
- predictive analytics
- fraud analytics systems
- AI-enabled tax compliance analytics

Domain 4 – Enterprise Application Development and Systems Integration

Includes services related to:

- enterprise system modernization
- middleware integration
- microservices architecture
- database optimization
- DevOps enablement

Domain 5 – Customs Digital Enforcement and Track & Trace Systems

Includes services related to:

- digital enforcement stations
- cargo monitoring technologies
- IoT-enabled surveillance systems
- scanner integration support
- electronic transportation tracking systems

Domain 6 – Tax Administration Digital Transformation Services

Includes services related to:

- automation of tax administration workflows
- audit selection modernization
- taxpayer services platforms
- compliance risk management systems

Domain 7 – FBR Systems Strengthening and ICT Operations Support

Includes services related to:

- enterprise systems support
- service delivery optimization
- ITIL process implementation
- application lifecycle improvements

Domain 8 – Organizational Change Management, Training & Capacity Building

Includes services related to:

- Organizational change management, institutional transformation support, HR modernization, workforce restructuring, competency framework development, and skills gap assessments
- Design and development of capacity building strategies, training needs assessments (TNA), learning pathways, and structured training programs
- Development of curricula, training materials, manuals, toolkits, e-learning content, and specialized technical, functional, and managerial courses
- Delivery of training programs (in-person, virtual, and hybrid), including workshops, seminars, hands-on sessions, and training-of-trainers (ToT) programs
- Provision of on-the-job training, coaching, and mentoring support
- Implementation of periodic and refresher trainings, and support for large-scale and multi-phase training rollouts
- Monitoring and evaluation of training effectiveness, learning outcomes, and development of knowledge transfer and institutional memory systems

Domain 9 – Transformation Roadmap Management, Monitoring and Governance Support (to support Transformation Delivery Unit)

Includes services related to:

- Development and strengthening of M&E frameworks, KPIs, and results tracking systems for the transformation roadmap
- Establishment of dashboards, reporting tools, and regular performance monitoring mechanisms
- Analytical reporting, identification of gaps, and recommendations for corrective actions
- Support to the Delivery Unit in governance, coordination, and decision-support processes
- Risk monitoring and adaptive management support
- Capacity building and knowledge transfer to enable sustainable internal monitoring systems

Domain 10 – Environmental and Social Framework Compliance Support (to support activities of Environment and Social Specialists of PRR)

Includes services related to:

- Providing as-needed technical and analytical support to PRR E&S Specialists for compliance with applicable E&S frameworks
- Supporting E&S due diligence, screening, and review of subprojects/activities (e.g., DES-related interventions)
- Assisting in documentation, reporting, and monitoring of E&S compliance requirements
- Supporting implementation and strengthening of stakeholder engagement, labor management procedures, and occupational health & safety measures
- Facilitating coordination with PRR E&S Specialists and other stakeholders
- Providing capacity building and knowledge support to enhance E&S compliance practices

Domain 11 – Research, Data Analysis and Technical Support

Includes services related to:

- Evidence-based tax policy research and analytical studies
- Data augmentation, cleaning, validation, and management support
- Data analysis, modeling, and development of simulation models
- Development and maintenance of data-driven tools, dashboards, and analytical systems
- Provision of technical support for research teams, including data processing, tool development, and system integration
- AI and ML-based solutions for forecasting, classification, and pattern recognition in economic and administrative datasets
- Capacity building and technical assistance for adoption and use of analytical tools and methodologies

7. Framework Agreement Structure:

Primary Procurement (FA Award Stage)

- Firms selected under Open Competition.
- Multiple firms awarded the FA.

Secondary Procurement (Call-off Stage)

- FBR issues Call-off Requests to all empaneled firms.
- Firms participate in mini-competitions.

- One firm is selected per call-off based on technical and financial evaluation.

Duration

- FA validity: till June 30, 2027.

8. Deliverables

Deliverables shall be defined under each Call-off Contract based on assignment-specific TORs.

Indicative deliverables may include:

- assignment inception reports
- technical assessments and design documents
- system architecture recommendations
- implementation support outputs
- testing and validation reports
- capacity-building outputs
- progress reports
- final completion reports

Firms shall ensure knowledge transfer to designated FBR teams as part of assignment execution.

9. Roles and Responsibilities:

FBR shall:

- define assignment-specific scopes and deliverables
- issue Call-off TORs
- evaluate Call-off proposals
- review and accept assignment outputs

Framework Agreement Firm Responsibilities

Empaneled firms shall:

- propose assignment-specific methodologies
- mobilize qualified experts/teams required for delivery
- deliver agreed outputs and milestones
- ensure quality assurance
- remain fully responsible for assignment execution

Contractual responsibility for delivery shall rest with the Framework Agreement firm and not with individual experts.

10. Compliance:

The firm must comply with:

- The Consultancy must comply with WB Procurement Regulations for IPF Borrowers, including conflict of interest guidelines.
- World Bank's Anti-Corruption Guidelines.
- Conflict of Interest provisions.
- ESF instruments (ESCP, LMP, SEP).
- Data protection obligations referenced in the Financing Agreement.
- Confidentiality and cybersecurity requirements applicable to sensitive government systems.
- Working schedule (to observe the working hours)
- Equal employment opportunity