

TECHNICAL EVALUATION REPORT

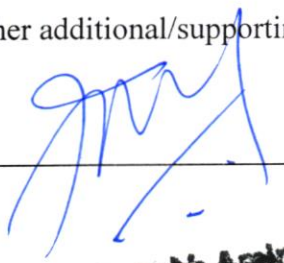
(As Per Rule 35 of PP Rules, 2004)

- 1 Name of Procuring Agency Federal Board of Revenue (HQ)
- 2 Method of Procurement Single Stage Two Envelope
3. Title of Procurement HIRING OF CONSULTANT FOR EXTERNAL VALIDATION OF IMPLEMENTATION OF FBR TRANSFORMATION PLAN
4. Tender Inquiry No. 5(6)IR/ TDU/2026
5. PPRA Ref. No. (TSE). = EPADS Reference No: F-26051823308
6. Date & Time of Bid Closing 11th May, 2026 11:00 AM
7. Date & Time of Bid Opening 11th May, 2026 11:30 AM
8. No of Bids Received 03
9. Criteria for Bid Evaluation Technical Bid Evaluation Report Attached.
- 10 Details of Bid(s) Evaluation Technical Bid Evaluation Report Attached.

Name of Bidder	Technical Marks (if applicable)	Rule/Regulation/SBD*/Policy/Basis of Rejection/Acceptance as per Rule 35 of PP Rules, 2004.
M/s PSW (M/s A.F Ferguson & Co.),	78	Responsive
M/s KPMG (Lead Bidder) M/s HRSG (JV Partner)	84	Responsive
M/s EY Ford Rhodes	81	Responsive

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

Signature: _____



Official Stamp: _____

Farrukh Anwar Ghani
Secretary (Administration)

**Standard Bidding Documents (SBD).*

5(6)IR/ TDU/2026

REQUEST FOR PROPOSAL

TECHNICAL EVALUATION REPORT

Request for Proposal Reference No.	5(6)/IR/TDU/2025
Request for Proposal Title	Hiring of Consultant for External Validation of Implementation of FBR Transformation Plan
RFP Issuance/ Publishing Date	2 nd April, 2026
Addendum No. 1 regarding changes in RFP	7 th April, 2026
Pre-Bid meeting Date	14 th April, 2026
Proposal Submission Date (Original)	20 th April, 2026
Corrigendum-01 dated 7th April 2026 – Change in date of bid submission date	22 nd April, 2026
Corrigendum-02 dated 17th April, 2026 – Extension in Bid Submission Date	04 th May, 2026
Corrigendum-03 dated 30th April, 2026 – Extension in Bid Submission Date	11 th May, 2026
Publishing	National Press (two leading national daily newspapers – One English and One Urdu) Website(s): FBR
Procurement Method/ Process	Single Stage - Two Envelope Bidding Procedure – Open Competitive Bidding Process
Selection Method	Quality and Cost Based Selection
Technical Evaluation Report Signing Date	29 th May, 2026

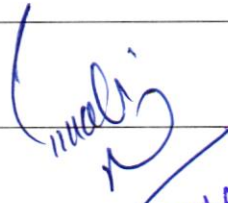

Muhammad Ali Khan
Secretary (Expenditure)
Federal Board of Revenue
Islamabad

Table of Contents

1.	Project Background	3
2.	Objective	3
3.	Scope of Work	3
4.	Deliverables	4
5.	Timeline	4
6.	Brief Terms of Request for Proposal Document.....	4
7.	Procurement Process	5
8.	Technical/ Financial Evaluation Committee	6
9.	Proposal(s) Received	6
10.	Proposals Opening	6
11.	Preliminary Examination	7
12.	Detailed Technical Evaluation	7
13.	Proposals Accepted as “Responsive/Technically Qualified” to the RFP	7
14.	Proposals Rejected as “Non-Responsive/Non-Technically Qualified” to the RFP	7

Annexure-I	Request for Proposal Publications (Clippings)
Annexure-II	Technical Proposal Opening Statement.
Annexure-III	Mandatory Requirements for Eligibility/Responsiveness/ Proposal Evaluation Criteria (Technical)


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

1. Project Background

The Federal Board of Revenue (FBR), as Pakistan's apex revenue collection authority, launched a comprehensive Transformation Plan in 2024 aimed at modernizing its core functions, streamlining its operations, and enhancing service delivery across the Inland Revenue Service (IRS) and Pakistan Customs Service (PCS). The plan comprises institutional reforms in areas such as digitalization, human resources, compliance systems, and taxpayer facilitation. To ensure credibility and sustained momentum of the reform efforts, the Prime Minister of Pakistan has mandated that an independent validation of the plan's implementation be conducted. This validation is to be carried out by a globally recognized professional services firm with the requisite expertise in public sector reform and tax administration. The validation will serve as an objective appraisal of progress made, identify gaps, and guide corrective actions where required.

2. Objective

The primary objective of this assignment is to conduct an independent external validation of the implementation actions undertaken under the FBR Transformation Plan 2024. The validation will assess whether the measures and initiatives, as communicated by FBR, have been materially executed on the ground across relevant field formations and operational units. Furthermore, the Validator(s) will examine the logical consistency, sequencing, and feasibility of proposed next steps in each reform area to determine whether they are appropriately grounded in institutional realities, operational capacity, and stakeholder alignment.

3. Scope of Work

The validation will cover four key components of the Transformation Plan. Each component will be reviewed in terms of implementation fidelity, alignment with approved guidelines or plans, and effectiveness of execution. The Validator(s) will utilize a mix of field visits, document analysis, stakeholder consultations, and evidence-based assessments to validate each of the following sub-areas:

3.1 Capacity Building Initiatives

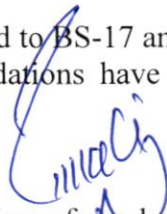
- i. Recommendation for Reward System (RRS) for Performance Management – Review whether the reward disbursement process has been implemented in accordance with the approved mechanism. Assess if rewards have actually been disbursed to eligible officers.
- ii. 3rd Party Auditors, Audit Mentors and Sectoral Experts – Validate the implementation process including shortlisting by HR firms, interview panel procedures, and integration within the FBR's operational framework.
- iii. Mobility – Validate if vehicles have been procured and distributed to BS-17 and BS18 officers.
- iv. Transit Accommodation – Confirm whether transit accommodations have been identified, acquired, and furnished by field offices.

3.2 Value Chain Digitalization

- i. Production Monitoring – Cross-check the reported implementation of production monitoring systems with actual on-ground situation.

3.3 Internal System Digitalization

- i. Compliance Risk Management (CRM) – Review whether CRM tools and protocols have been implemented in field formations.
- ii. Digital Invoicing (DI) – Validate whether the Digital Invoicing system has been rolled out to the intended sectors, integrated with relevant vendors, and whether data is being transmitted to FBR systems.


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

3.4 Pakistan Customs Initiatives

- i. Faceless Customs Assessment (FCA) Validate whether the Faceless Customs Assessment (FCA), operational since 15 December 2024, has been effectively implemented across field formations with measurable gains in efficiency, transparency, and reduction of human interaction. Assess system reliability, integrity of identity masking, and quantitative improvements in clearance times, complaint trends, and process consistency.
- a. Centralized Examination Examine the rollout of Centralized Examination across contiguous ports, verifying its coverage, use of randomization in duty assignment, and digital supervision for transparency and accountability. Assess improvements in examination turnaround, procedural uniformity, and identify operational or institutional constraints affecting full implementation.
- ii. Performance Management System (Clearing Agent Compliance Scoring) Validate whether the agent-based Performance Management System has been consistently applied across declaration types with accurate, reliable scoring and functioning automated controls. Assess its measurable impact on compliance 75 behavior, declaration accuracy, reduction in contraventions, and overall transparency in customs operations.

4. Deliverables

1. Inception Report – Outlining understanding of the assignment, detailed methodology, validation tools, timelines, and stakeholder engagement plan.
2. Validation Report – A comprehensive report presenting findings, validation evidence, gaps, and implementation status for each sub-component. The report shall include narratives, visuals, and annexes as required.
3. Validation Matrix – Tabular summary rating each initiative under categories such as: Implemented / Partially Implemented / Not Implemented and whether the Next Steps are: Logical / Needs Review / Not Feasible.
4. Presentation – An executive-level presentation of findings, insights, and recommendations to Chairman FBR and designated Board Members for policy consideration.

5. Timeline

The entire validation exercise is expected to be completed within 8 to 12 weeks from the date of commencement. This includes time for field visits, stakeholder consultations, evidence collection, analysis, and report finalization.

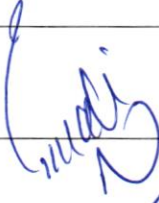
6. Brief Terms of Request for Proposal Document

Period for delivery of services (Timeline)	The entire validation exercise is expected to be completed within 8 to 12 weeks from the date of commencement. This includes time for field visits, stakeholder consultations, evidence collection, analysis, and report finalization
Proposal Validity from proposal opening	The Proposal Validity period shall be 120 days or extendable as mutually agreed.
Proposal Security	PKR 500,000 (mandatory)
Performance Security	The Performance Security shall be PKR 2,500,000/- and shall be valid for the total contract period and shall be submitted in the form of Bank Guarantee or a CDR issued by a scheduled bank
Currency for Evaluation of Proposals	Pak Rupees (PKR)

7. Procurement Process

The procurement process for the subject activity is Two Stage Two Envelope – Request for Proposal – Open Competitive Bidding Process. Request for Proposal notification was published in national press (two leading national daily newspapers – One English and One Urdu) on **2nd April 2026** (**Annexure-I**) as well as uploaded on e-PADS, FBR (<https://www.fbr.gov.pk/>) and PPRA (<https://www.ppra.gov.pk>). Following table mentions the publication of corrigendum, addendums and other aspects of the procurement process.

Request for Proposal Reference No.	5(6)/IR/TDU/2025
Request for Proposal Title	Hiring of Consultant for External Validation of Implementation of FBR Transformation Plan
RFP Issuance/ Publishing Date	2 nd April, 2026
Addendum No. 1 regarding changes in RFP	7 th April, 2026
Pre-Bid meeting Date	14 th April, 2026
Proposal Submission Date (Original)	20 th April, 2026
Corrigendum-01 dated 7th April 2026 – Change in date of bid submission date	22 nd April, 2026
Corrigendum-02 dated 17th April 2026 – Extension in Bid Submission Date	04 th May, 2026
Corrigendum-03 dated 30th April, 2026 – Extension in Bid Submission Date	11 th May, 2026
Publishing	National Press (two leading national daily newspapers – One English and One Urdu) Website(s): FBR
Procurement Method/ Process	Single Stage - Two Envelope Bidding Procedure – Open Competitive Bidding Process
Selection Method	Quality and Cost Based Selection
Technical Evaluation Report Signing Date	29 th May, 2026


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

8. Technical/ Financial Evaluation Committee

Following Technical/ Financial Evaluation Committee was designated for the evaluation of the subject Request for Proposal (RFP):

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.	Mr. Faisal Sattar	Chief Executive (PRAL)	Member

9. Proposal(s) Received

On the proposal submission date and time 11th May 2026 at 11:30AM, following proposals were received:

Sr. No	Proposer	Submission of Proposal
1.	M/s PWC (M/s A.F Ferguson & Co.)	Yes
2.	M/s KPMG (Lead Bidder)/M/s HRSG (JV Partner)	Yes
3.	M/s EY Ford Rhodes	Yes

10. Proposals Opening

In accordance with the proposal opening procedure of Single Stage Tender Envelope method, technical proposals were opened publicly on the same date immediately after proposal submission time at FBR House by the Technical/ Financial Evaluation Committee in the presence of authorized representatives of participating consultants. The proposals availability on e-PADS was checked and confirmed in presence of proposers authorized representatives. Availability of proposal security as per request for proposal terms and confirmation of financial proposal was checked. The following aspects of the proposals were read out at the time of technical proposal opening:

- the name and the country of the Consultant and in case of a Joint Venture, the name of the Joint Venture, the name of the lead member and the names and the countries of all members.
- the presence of a duly sealed envelope with the Financial Proposal.
- availability and amount of proposal security submitted.

The bid opening statement is placed at **Annexure-II**. The sealed financial bids of all bidders were signed by the Technical/ Financial evaluation committee and kept in safe custody.

11. Preliminary Examination

Preliminary examination of the technical proposals was carried out. The examination included verification/ review of technical proposal submission form, completeness of the proposal, eligible countries, proposal validity confirmation and availability of proposal security as per requirement of the Request for Proposal. The finding(s) from preliminary examination is summarized below:

Proposer	Proposal Form	Eligible Country	Proposal Validity	Proposal Security	Acceptance for detailed Examination
M/s PWC (M/s A.F Ferguson & Co.)	Yes	Pakistan	Yes	Yes	Yes
M/s KPMG (Lead Bidder)/ M/s HRSG (JV Partner)	Yes	Pakistan	Yes	Yes	Yes
M/s EY Ford Rhodes	Yes	Pakistan	Yes	Yes	Yes

12. Detailed Technical Evaluation

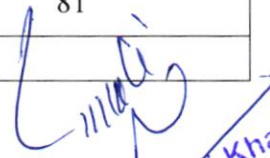
The mandatory requirements and marking criteria for evaluation of proposals advertised in the Request for Proposal along with detailed proposal's evaluation, are submitted at **Annexure-III**. The summary of evaluation is mentioned below:

Sr.	Proposer	Compliance with Mandatory Criteria	Technical Score/ Marks (Maximum marks 100)
1.	M/s PWC (M/s A.F Ferguson & Co.)	Compliant	78
2.	M/s KPMG (Lead Bidder)/M/s HRSG (JV Partner)	Compliant	84
3.	M/s EY Ford Rhodes	Compliant	81

Note: The minimum technical score (St) required to pass is: Seventy (70) points / marks.

13. Proposals Accepted as “Responsive/Technically Qualified” to the RFP

Sr.	Proposer
1.	M/s PWC (M/s A.F Ferguson & Co.)
2.	M/s KPMG (Lead Bidder)/M/s HRSG (JV Partner)
3.	M/s EY Ford Rhodes


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

14. Proposals Rejected as “Non-Responsive/Non-Technically Qualified” to the RFP

No proposals were rejected or termed as Non-Responsive / Non-Technical Qualified submitted in response to the RFP.



Request for Bids

for

HIRING OF CONSULTANT FOR EXTERNAL VALIDATION OF IMPLEMENTATION OF FBR TRANSFORMATION PLAN

1. The Federal Board of Revenue invites proposals from top-tier Consulting Firms registered with Income Tax and Sales Tax Departments to provide the following consulting services: HIRING OF CONSULTANT FOR EXTERNAL VALIDATION OF IMPLEMENTATION OF FBR TRANSFORMATION PLAN. More details on the services are provided in the Terms of Reference / Scope of Services. A brief description includes Hiring of Consulting Firms with specialized expertise in the fields of Public Sector Reforms Implementation and evaluation, Tax Administration Systems and Operations, Customs Modernization and Digital Transformation, Human Resource reform in the Public Sector and Monitoring, Evaluation and Field Validation Methodologies.
2. This Request for Proposal (RFP) addresses all the eligible consultants and determining the capacity and capability of the consultants shall be part of the technical proposal.
3. A firm will be selected under “**Quality and Cost Selection Method**” as described in the “**Procurement of Consultancy Services Regulations, 2010**” and procedures described in this RFP.
4. The RFP includes the following documents:
 - Section 1 - Letter of Invitation
 - Section 2 - Instructions to Consultants
 - Section 3 – Proposal / Bid Data Sheet
 - Section 4 - Technical Proposal (STP) - Standard Forms
 - Section 5 - Financial Proposal - Standard Forms
 - Section 6 – Eligible Countries
 - Section 7 - Terms of Reference
 - Section 8 - Standard Forms of Contract (*[select: Time-Based]*)
5. A Pre-bid meeting will be held on 10th April, 2026 at 11:00AM in room 358, 3rd floor, FBR (HQ), G 5/2, Constitution Avenue, Islamabad. The bidders who wish to join the pre-bid meeting virtually can join by using the link [<https://us06web.zoom.us/j/81802211575?pwd=8Zp0jF8sa50zx19VwbsAEcm1UfaVuf.1> Meeting ID: 818 0221 1575 Passcode: 334796 Date: 10-04-2026 Time: 11 AM].

◆ä@ää@ç♥

ä☉£♥♠ää@ç☉

7♥

f♥☉

ä☉ل'ل

n♥7§♥ÿ

≡ÿ

✱

äää"ä4ä@ä6ä

6. 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 **20th April, 2026**. 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.

7. Please submit your proposal on EPADS and in hard copies till the closing date and time already specified in the Procurement Notice mentioned in Para 1, to the following address:

Room # 506, 5th Floor, FBR House (HQ), Constitution Avenue, Opposite Supreme Court, Islamabad, Pakistan.

Farrukh Amir Sial
Secretary (Admin)
Room# 506, 5th Floor FBR (HQ),
Islamabad
Phone No: 051-9203679
secretary.admin@fbr.gov.pk

TECHNICAL BID OPENING SHEET

PPRA Web Reference No:

T-

E-Paid Reference No:

F- 26051823308





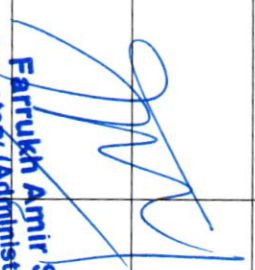
(F.No. 5(6)11R/TDO/2025)

Title:

HIRING OF CONSULTANT FOR EXTERNAL VALIDATION OF IMPLEMENTATION OF FBR TRANSFORMATION PLAN.

Technical Bid Opening Date/ Time:

11th May, 2026 at 11:30 a.m.

S.No.	Name of Firm	Name of Representative	Bid Submission (Hard/Soft)	Bid Security submission	Financial Bid submission	Signature
1.	M/S PWC	Syed Omer Pirzada	YES	* YES	YES	
2.	M/S KPM G TASEER HADI & CO (CA)	Muhammad Shehryar Noor	YES	YES	YES	
3.	M/S EY FORD RHODES (CA)	Abdul Moiz	YES	YES	YES	
4.						
5.		 Muhammad Ali Khan Secretary (Expenditure) Federal Board of Revenue Islamabad	 Farrukh Amir Sial Secretary (Administration) Federal Board of Revenue Islamabad			
6.						

* As per the bidder, the cheque of Bid security has been attached with Financial Proposal, however, a copy of same is attached with Technical Proposal.

ATTENDANCE SHEET

(Technical & Financial Bid Evaluation /Procurement Committee Members)




for Technical Bids Opening Meeting held on 11th May, 2026 At 11:30 A.M regarding "HIRING OF CONSULTANT FOR EXTERNAL VALIDATION OF IMPLEMENTATION OF FBR TRANSFORMATION PLAN"

S.No.	Name of Officer & Designation	Time	Signature
1.	<i>Mud</i> <i>Sec. Exp.</i>		<i>Emali</i>
2.	<i>Amir Bil Se Adam</i>		<i>[Signature]</i>
3.			
4.			
5.			
6.			
7.			

ATTENDANCE SHEET

(VENDORS)

for Technical Bids Opening Meeting held on 11th May, 2026 At 11:30 A.M regarding "HIRING OF CONSULTANT FOR EXTERNAL VALIDATION OF IMPLEMENTATION OF FBR TRANSFORMATION PLAN"

S.No.	Name of firms	Name of Bidders/Authorized Representative	CNIC/Contact No. & email address	Signature
1.	PWC/AFR	Syed Amer Pirzada	12502-6837314-9 0346-9178145 syed.amer.pirzada@pwc.com	
2.	EY	Abdul Moiz	0312-9222580 Abdul.m.Kiani@key.com	
3.	AKPMG/HRSG Consulting	Muhammad Shehryar Noor	0309-9111667 shehryarnoor@akpmg.com	
4.	¹ HRSG Consulting ² Michael Tafone ³ Dr Uzma Ashraf			
5.				
6.				
7.				