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	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 Financial Bid Opening	9th June, 2026 11:30 AM
8.	No of Bids Received	03
9.	Criteria for Bid Evaluation	Criteria laid down in RFP Documents
10	Details of Bid(s) Evaluation	Bid was evaluated in accordance with the criteria laid down in the RFP documents

Name of Bidder	Marks		Combined	Rule/Regulation/SBD*/Policy/Basis of Rejection/Acceptance as per Rule 35 of PP Rules, 2004.
	As per formula, 80% of the Technical Score/Marks	As per formula, 20% of the Sf		
M/s EY Ford Rhodes	64.8	20.00	84.80	1st (Most Advantageous Bid)
M/s KPMG (Lead Bidder) M/s HRSG (JV Partner)	67.2	17.32	84.52	2nd
M/s PSW (M/s A.F Ferguson & Co.),	62.4	9.93	72.33	3rd

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

Signature: ____________

Official Stamp: ____________ Farrukh Amir Sial Secretary (Administration)

Standard Bidding Documents (SBD).

Federal Board of Revenue
Revenue Division - Government of Pakistan

REQUEST FOR PROPOSAL

FINANCIAL PROPOSAL(S) EVALUATION/ COMBINED EVALUATION REPORT

Request for Proposal Reference No.	**5(6)/IR/TDU/2025/F-26051823308**
Request for Proposal Title	Hiring of Consultant for **External Validation of Implementation of FBR Transformation Plan**
RFP Issuance/ Publishing Date	2nd April, 2026
Addendum No. 1 regarding changes in RFP	7th April, 2026
Pre-Bid meeting Date	14th April, 2026
Proposal Submission Date (Original)	20th April, 2026
Corrigendum-01 dated 7th April 2026 – Change in date of bid submission date	22nd April, 2026
Corrigendum-02 dated 17th April, 2026 – Extension in Bid Submission Date	04th May, 2026
Corrigendum-03 dated 30th April, 2026 – Extension in Bid Submission Date	11th 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	29th May, 2026
Financial Evaluation Report Signing Date	24th June, 2026

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Secretary (Expenditure)
Federal Board of Revenue
Islamabad

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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. Objectives

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.

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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.

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.

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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 Single 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
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8. Technical Proposals Opening

In accordance with the single-stage two envelope bidding procedure, technical proposals were opened publicly on the proposal submission date **(i.e. 11th May, 2026 at 11:30 a.m.)** after proposals submission time at FBR House by the Technical/ Financial Evaluation Committee in the presence of bidders authorized representatives. The proposals availability on e-PADS was checked and confirmed in presence of bidders authorized representatives. Availability of proposal / bid security as per Request for Proposal terms was read out at the time of proposals opening meeting. As per the technical proposal opening statement **(Annexure-II)**, following bidders participated in the bidding process and submitted their bids.

Sr. No	Bidder	Bid Submitted	Remarks
1	M/s PWC (M/s A.F Ferguson & Co.)	✓	Bid Submitted in Hard Copy and also on EPADS as required.
2	M/s KPMG (Lead Bidder)/M/s HRSG (JV Partner)	✓	Bid Submitted in Hard Copy and also on EPADS as required.
3	M/s EY Ford Rhodes	✓	Bid Submitted in Hard Copy and also on EPADS as required.

9. Evaluation of Technical Proposal(s)

Preliminary examination of the technical proposals was carried out. The examination included verification/ review of bidder proposal form, completeness of the proposal, eligible countries, proposal validity confirmation and availability of proposal security as per requirement of the Request for Proposals.

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

In order to access the technical health of bidders, all proposals were evaluated with reference to technical criteria mentioned in the RFP of the subject activity. As a result of completion of evaluation process, following score has been achieved by the bidders as per technical evaluation criteria **(Annexure-III)** already defined in the bidding document:

Sr. No.	Bidder	Technical Bid Score	Percentage Score	Remarks
1.	M/s PWC (M/s A.F Ferguson & Co.)	78/100	78.00%	**Qualified the Technical Proposal Evaluation Criteria of minimum 70% score.**
2.	M/s KPMG (Lead Bidder)/M/s HRSG (JV Partner)	84/100	84.00%	**Qualified the Technical Proposal Evaluation Criteria of minimum 70% score.**
3.	M/s EY Ford Rhodes	81/100	81.00%	**Qualified the Technical Proposal Evaluation Criteria of minimum 70% score.**

10. Financial Proposal Opening

In accordance with the proposal opening single-stage two envelope bidding procedure, the bidders were informed about financial proposal opening for **9th June, 2026**. Keeping in view the preparation of Federal Budget 2026-27, bidders authorized representatives attended the subject meeting online through zoom facility and participated in the bidding process. Financial proposals of responsive bidders were opened on the scheduled date and time by the Technical/ Financial Evaluation Committee. The financial proposals were opened in accordance with instructions provided in the RFP. The financial proposals opening statement(s) is placed at **Annexure-IV**.

11. Evaluation of Financial Proposals(s)

The financials proposals were evaluated by the Technical/ Financial Evaluation Committee in accordance with criteria defined in the Request for Proposal. The evaluation summary is as under:

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S. No.	Bidder Name	Amount quoted by bidders are exclusive of all taxes (In PKR)
1.	M/s PWC (M/s A.F Ferguson & Co.)	Rs. 49,200,000/-
2.	M/s KPMG (Lead Bidder)/M/s HRSG (JV Partner)	Rs. 28,200,000/-
3.	M/s EY Ford Rhodes	Rs. 24,420,000/-

12. 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 (PRAL)	Member

13. Technical/ Financial Evaluation Committee Recommendations

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

Sr. No.	Bidder Name	Total Technical Score	Technical Score obtained	Financial rate quoted	Sf = 100 x 24,420,000 / F	As per formula, 80% of the Technical Score/marks	As per formula, 20% of the Sf	Combined S = Stx0.8 + Sfx0.2	Rank
1	M/s EY Ford Rhodes	100	81	24,420,000	100.00	64.8	20.00	84.80	1st MAB
2	M/s KPMG (Lead Bidder)/M/s HRSG (JV Partner)	100	84	28,200,000	86.60	67.2	17.32	84.52	2nd MAB
3	M/s PWC (M/s A.F Ferguson & Co.)	100	78	49,200,000	49.63	62.4	9.93	72.33	3rd MAB

As a result of evaluation made through Combined Scoring method, M/s EY Ford Rhodes has been declared as 1st Most Advantageous Bid.

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