

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 10th September 2026

ADDENDUM / AMENDMENT NO. 1

[Procurement Reference: P111928 | EPADS Procurement ID: 111928]

[Bidding Document issued on September 04, 2026]

Subject: REQUEST FOR BIDS — CERTIFICATION BASED UPSKILLING PROGRAMS FOR GRADE 19 OFFICERS OF FBR (NON-CONSULTANCY SERVICES)

This is in continuation of the Request for Bids (RFB) / Bidding Document issued for the subject procurement activity. Addendum / Amendment No. 1 is issued on 10th September 2026 in the light of the clarifications sought by prospective bidders. In the table below, the exact existing wording of the RFB is reproduced in the second column, and the corresponding replacement / addition / deletion is set out in the third column. The revisions may kindly be noted:

Reference No.	Current Wording of RFB (to be removed / changed)	Revised Requirement
Scope of Work – Section 3 (Target Participants and Programme Coverage)	<i>Each grade 19 officer shall be required to undertake one certification programme during the contract period. FBR shall retain the exclusive authority to determine the eligibility criteria, nomination policy, allocation of officers to particular certifications, number and size of cohorts and the sequence in which officers shall be nominated.</i>	After the above paragraph, the following is added: “For the purpose of consistent financial quotation and evaluation across all bidders, the group size for each cohort is notified as fifteen (15) participants. This number may increase as and when required by FBR during the actual sessions, and the successful bidder shall accommodate any such increase within the quoted per-officer, per-certificate unit price.”
Scope of Work – Section 4 (Scope of Services), first paragraph	<i>The scope shall include curriculum development, faculty deployment, in-person programme delivery, residential accommodation, meals, learning resources, participant support, assessments, mandatory final examinations, certification, reporting and all ancillary services required for successful implementation.</i>	The above sentence is replaced by the following (the words “residential accommodation, meals,” are deleted): “The scope shall include curriculum development, faculty deployment, in-person programme delivery, learning resources, participant support, assessments, mandatory final examinations, certification, reporting and all ancillary services required for successful implementation.”
Scope of Work – Section 4.3 (Residential Accommodation, Meals and Logistics), in its entirety	<i>4.3 Residential Accommodation, Meals and Logistics</i> <i>The successful bidder shall provide suitable residential accommodation to all nominated participants throughout the programme period. Accommodation may be provided at the training campus, an executive residence, hotel or another facility approved by FBR, provided that the facility meets acceptable standards of safety, cleanliness, privacy, accessibility and convenience.</i> <i>The residential package shall include accommodation, meals, refreshments during training sessions, a fully equipped training venue, internet connectivity, electricity backup, housekeeping, administrative support and any other facility reasonably required for the conduct of an executive-level residential programme.</i> <i>Where the accommodation facility and training venue are located at different premises, the successful bidder shall provide safe, reliable and timely local transportation between the accommodation and training venue. The successful bidder shall also be responsible for local</i>	Section 4.3 (Residential Accommodation, Meals and Logistics), reproduced in full in the adjacent column — heading and all five paragraphs — is deleted in its entirety.

Reference No.	Current Wording of RFB (to be removed / changed)	Revised Requirement
	<i>logistical arrangements associated with approved study visits, field visits or programme-related activities.</i> <i>All residential, meal, venue and local transportation costs shall be included in the quoted programme price.</i> <i>Travel of nominated officers from their respective duty stations to the programme location and back shall also be the responsibility of the successful bidder.</i>	
Scope of Work – Section 5 (Deliverables), delivery paragraph	<i>The successful bidder shall deliver the approved certification programmes through multiple residential cohorts and shall provide all related teaching, accommodation, meals, venues, local transportation, learning material, participant support, assessments, examinations and administrative services.</i>	The above paragraph is replaced by the following: <i>“The successful bidder shall deliver the approved certification programmes through multiple cohorts and shall provide all related teaching, venues, learning material, participant support, assessments, examinations and administrative services.”</i>
Scope of Work – Section 5 (Deliverables): Deliverable 06 and Deliverable 08	<i>Deliverable 06 – Per Cohort: Submission of consolidated progress report for each cohort including attendance, learning performance, exam results, and logistical outcomes.</i> <i>Deliverable 08 – Continuous: Logistical and accommodation support for all attending officers, including coordination with FBR for travel, residence, and session scheduling.</i>	In Deliverable 06, the words “, and logistical outcomes” are deleted, so that it reads: <i>“Deliverable 06 – Per Cohort: Submission of consolidated progress report for each cohort including attendance, learning performance and exam results.”</i> Deliverable 08 is replaced in its entirety by: <i>“Deliverable 08 – Continuous: Ongoing coordination with FBR on cohort and session scheduling.”</i>
Scope of Work – Section 7 (Responsibilities of the Successful Bidder), first paragraph	<i>The successful bidder shall provide a single, bundled and integrated solution covering programme design, curriculum development, faculty deployment, programme delivery, residential accommodation, meals, training venues, local logistics, learning resources, assessments, mandatory final examinations, certification and reporting.</i>	The above sentence is replaced by the following (the words “residential accommodation, meals,” and “local logistics,” are deleted): <i>“The successful bidder shall provide a single, bundled and integrated solution covering programme design, curriculum development, faculty deployment, programme delivery, training venues, learning resources, assessments, mandatory final examinations, certification and reporting.”</i>
Scope of Work – Section 2 (Purpose); and identical wording in Services Specifications	<i>The purpose of this procurement is to engage a nationally or internationally recognised and suitably qualified successful bidder to design, develop, administer, deliver and certify executive-level residential certification programmes exclusively for BPS-19 officers of IRS and PCS.</i>	The word “residential” is deleted from the above sentence, so that it reads: <i>“The purpose of this procurement is to engage a nationally or internationally recognised and suitably qualified successful bidder to design, develop, administer, deliver and certify executive-level certification programmes exclusively for BPS-19 officers of IRS and PCS.”</i> Wherever else the programme is described as “residential”, that word stands deleted.
Evaluation Criteria (Technical) – the complete Technical Evaluation Criteria	<i>The complete Technical Evaluation Criteria (Evaluation Criteria – Technical), comprising Sections 1 to 6 and the General Evaluation Notes, with Total Technical Marks = 90 and Passing Marks = 63,</i>	The entire Technical Evaluation Criteria reproduced (by reference) opposite is deleted and replaced, in its entirety, by the Revised Technical Evaluation Criteria set out in the ANNEX to this Addendum.
Price Schedule – Components Breakdown of Unit Cost (illustrative and sealed Financial-Bid)	<i>Accommodation and Hospitality Cost (which includes cost of 14 days stay i.e. 10 teaching days and 4 weekends, tea/refreshment break during each teaching day, cost of 3 meals provided for 14 day stay and any travel costs associated with transporting the trainees from accommodation to teaching venue).</i> [The sealed Financial-Bid breakdown carries the same line with the words “- please provide breakdown” appended.]	The “Accommodation and Hospitality Cost” line reproduced opposite is deleted from both the illustrative Components Breakdown and the sealed Financial-Bid Components Breakdown. Bidders shall not include any accommodation, meals, refreshment, hospitality or local-transport cost in the quoted “Unit Cost per Officer per Certificate (A)”.

2. The revised Technical Evaluation Criteria referred to at Serial 9 above are set out in the ANNEX to this Addendum. Except for the amendments made hereinabove and in the said Annex, the rest of the terms & conditions of the RFB / Bidding Document shall remain the same.

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ANNEX TO ADDENDUM / AMENDMENT NO. 1

REVISED TECHNICAL EVALUATION CRITERIA

(Evaluation Criteria – Technical) — replaces the Technical Evaluation Criteria in the Bidding Document in its entirety)

The following Revised Technical Evaluation Criteria replace the Technical Evaluation Criteria of the Bidding Document in their entirety. Consequent to the deletion of former Criterion 5.1 (Residential Accommodation, Meals and Local Logistics – 5 marks), the said 5 marks have been redistributed to Criterion 1.1 (+2) and Criterion 4.2 (+3). The Total Technical Marks remain **90** and the Passing Marks remain **63**. The Technical : Financial weightage of 90 : 10 remains unchanged. Marks changed by this Addendum are indicated in italics.

Sr. No.	Evaluation Area	Evaluation Criteria, Scoring Method and Documentary Evidence	Marks
1. Proposed Certification Design, Structure and Delivery Methodology			32
1.1	Alignment with TOR and BPS-19 Executive Competency Requirements	The proposal shall demonstrate a clear understanding of the responsibilities of BPS-19 officers of IRS and PCS and shall present certification content aligned with the FBR Transformation Plan and the operational, managerial, policy and leadership requirements identified in the TOR. The proposed portfolio shall cover relevant executive-level domains, which may include executive leadership, public-sector governance, tax administration, customs modernization, international taxation, litigation strategy, public policy design, organizational change management, digital transformation and data analytics. The proposal shall, in particular, demonstrate the integration of modern tools and competencies — including artificial intelligence, data analytics, forecasting models and evidence-based decision-making. Scoring: 10 marks: Comprehensive and coherent alignment with the TOR, with strong executive-level relevance for both IRS and PCS and clear linkage to FBR transformation objectives. 7 marks: Substantial alignment with most required domains, with minor gaps in executive or service-specific relevance. 4 marks: Basic alignment, but the content is generic, incomplete or insufficiently tailored to BPS-19 responsibilities. 0 marks: Proposal is materially off-topic, generic or does not address the TOR. Required evidence: <i>Certification portfolio overview, curriculum map, learning-outcome matrix and narrative demonstrating alignment with the TOR.</i>	10
1.2	Design of at least Two Distinct Certification Programmes	The bidder shall propose not fewer than Two (02) distinct executive certification programmes. Each programme shall include a title, rationale, target participants, learning outcomes, module structure, teaching-hour allocation, assessment framework and final-examination blueprint. Scoring: 6 marks: Two or more fully developed and clearly differentiated certification structures are provided. 4 marks: Two programmes are proposed, but one or more contain limited detail or weak differentiation. 2 marks: Fewer than two substantially developed programmes are provided. 0 marks: No credible certification structure is submitted. Required evidence: <i>Detailed structures, syllabi, module-hour allocations and assessment/examination blueprints for each proposed certification.</i>	6
1.3	IRS and PCS Relevance	The proposal shall explain how the certification portfolio and individual modules will be adapted to the distinct functions of IRS and PCS while retaining common executive-learning outcomes. Scoring: 4 marks: Clear and practical service-specific differentiation for both IRS and PCS, supported by relevant modules, cases and exercises. 2 marks: Some differentiation is shown, but the approach remains partly generic. 0 marks: No meaningful differentiation is demonstrated. Required evidence: <i>IRS/PCS relevance matrix, service-specific module plan and sample cases or exercises.</i>	4
1.4	Pedagogical Approach and In-Person Executive Learning	The bidder shall propose an in-person, instructor-led executive-learning model suitable for senior public-sector officers, incorporating lectures, seminars, simulations, case studies, group exercises, practical assignments, presentations and applied learning. Scoring: 4 marks: Highly interactive, applied and well-sequenced methodology with a complete delivery roadmap for ten teaching days. 2 marks: Adequate methodology, but predominantly lecture-based or lacking implementation detail.	4

Sr. No.	Evaluation Area	Evaluation Criteria, Scoring Method and Documentary Evidence	Marks
		0 marks: Methodology is unclear, unsuitable or inconsistent with the in-person delivery requirement. Required evidence: <i>Teaching methodology, sample two-week schedule, sample lesson plan, case study, simulation or assignment.</i>	
1.5	Mandatory Final Examination, Assessment and Retake Framework	The proposal shall contain a complete assessment system, including continuous assessment, attendance requirements, a mandatory comprehensive final examination, absolute grading, an agreed pass threshold, examination security, result reporting, up to three total attempts, examination-only retakes and post-contract retake continuity. Scoring: 5 marks: Complete, internally consistent and fully TOR-compliant assessment, examination and retake framework. 3 marks: Core requirements are covered, but some operational details are incomplete. 1 mark: Basic assessment outline is provided without a credible examination or retake mechanism. 0 marks: Mandatory examination or retake framework is absent or inconsistent with the TOR. Required evidence: <i>Assessment plan, grading policy, examination blueprint, invigilation/security plan, retake schedule and post-contract continuity undertaking.</i>	5
1.6	Responsiveness to FBR Review and Customization	The bidder shall provide a written commitment and process for finalizing all curricula with FBR after award, incorporating FBR feedback, and making reasonable revisions and enhancements during the contract period without additional design charges. Scoring: 3 marks: Clear governance, consultation, approval and revision mechanism with written commitment. 1 mark: General commitment is provided without a sufficiently detailed process. 0 marks: No credible customization or feedback mechanism is provided. Required evidence: <i>Curriculum-finalization plan, change-control process and written undertaking.</i>	3
2. Academic Reputation, Accreditation and Recognition			15
2.1	International or National Ranking	The university or degree-awarding educational entity responsible for the academic delivery or certification shall be assessed against the latest available QS World University Rankings or an equivalent internationally recognized ranking. Scoring: 6 marks: Ranked within the top 400. 4 marks: Ranked from 401 to 800. 2 marks: Ranked below 800 in a recognized international ranking. 0 marks: Not ranked or no verifiable evidence submitted. Required evidence: <i>Latest official ranking documentation or verifiable publication by the ranking agency.</i>	6
2.2	International Accreditation	Relevant accreditation by internationally recognized bodies, including AACSB, EQUIS or AMBA, shall be evaluated. Scoring: 6 marks: Holds at least one current relevant international accreditation. 3 marks: Formal accreditation candidacy or equivalent recognized quality assurance status. 0 marks: No relevant accreditation or evidence. Required evidence: <i>Current accreditation certificate or official accreditation-body confirmation.</i>	6
2.3	HEC Recognition / Pakistan Qualification Register	The bidder, or the degree/certificate-awarding entity forming part of an approved consortium, shall be recognized by HEC and, where applicable, registered on the Pakistan Qualification Register. Scoring: 3 marks: Current HEC recognition/PQR evidence submitted. 0 marks: Evidence absent, expired or not applicable without an acceptable equivalent. Required evidence: <i>HEC recognition letter; PQR record or equivalent statutory recognition.</i>	3
3. Institutional Experience and Delivery Capability			15
3.1	Relevant Government and Executive Training Experience	Experience during the preceding five years in delivering structured executive education, certification, diploma or comparable capacity-building programmes for federal/provincial governments, revenue administrations, customs organizations, regulators or other public-sector bodies. Scoring: 6 marks: Three or more relevant completed assignments.	6

Sr. No.	Evaluation Area	Evaluation Criteria, Scoring Method and Documentary Evidence	Marks
		4 marks: Two relevant completed assignments. 2 marks: One relevant completed assignment. 0 marks: No relevant completed assignment. Required evidence: <i>Contracts/work orders, completion certificates, client references and brief assignment descriptions.</i>	
3.2	Legal Status and Operational Standing	The bidder shall be a legally registered educational, training or professional entity with an established record of operations. Scoring: 4 marks: Legally registered with ten or more years of active operations. 2 marks: Legally registered with four to nine years of active operations. 0 marks: Less than four years of operations, unregistered, or evidence not submitted. Required evidence: <i>Registration/incorporation documents, tax registration and evidence of operational history.</i>	4
3.3	Capacity to Deliver Multiple Cohorts for Approximately 500 Officers	The proposal shall demonstrate the operational capacity to schedule and deliver multiple cohorts over the contract period without compromising programme quality or FBR's operational continuity. Scoring: 5 marks: Detailed and credible cohort rollout plan, resource-loading plan and capacity evidence. 3 marks: Adequate capacity is shown, but rollout or resource planning is incomplete. 0 marks: Capacity to deliver at the required scale is not demonstrated. Required evidence: <i>Proposed cohort calendar, resource plan, concurrent-delivery capacity and evidence of comparable-scale assignments.</i>	5
4. Faculty Expertise and Deployment Plan (was 15)			18
4.1	Academic and Professional Qualifications	The proposed core and visiting faculty shall possess advanced qualifications, recognized professional credentials or demonstrable standing as senior practitioners in disciplines relevant to the proposed certification programmes. Scoring: 6 marks: At least 70% of nominated faculty meet the stated standard. 4 marks: 50% to 69%. 2 marks: 30% to 49%. 0 marks: Below 30% or insufficient evidence. Required evidence: <i>Faculty CVs, qualification certificates and faculty qualification matrix.</i>	6
4.2	Relevant Domain and Senior-Level Practical Experience	The proposed faculty shall demonstrate substantial experience in taxation, customs, public policy, law, governance, digital transformation, data analytics, economics, leadership or related fields, including experience with FBR, other revenue administrations, ministries, regulators or major public institutions. Scoring: 8 marks: At least 40% of nominated faculty have five or more years of directly relevant practical experience. 5 marks: 20% to 39%. 2 marks: 10% to 19%. 0 marks: Below 10% or insufficient evidence. Required evidence: <i>Experience matrix, client/engagement details and supporting references.</i>	8
4.3	Executive Government Teaching and Experience Deployment	The bidder shall demonstrate that faculty have experience teaching mid-career or senior officers and shall provide a credible module-wise deployment plan. Scoring: 4 marks: At least 40% of faculty have relevant executive/government teaching experience and a complete deployment plan is provided. 2 marks: Some relevant exposure and a partially developed deployment plan. 0 marks: No relevant experience or deployment plan. Required evidence: <i>Past teaching engagements and module-wise faculty deployment schedule.</i>	4
5. Learning Infrastructure and Participant Support			5
5.1	Training Venue and Physical Learning Infrastructure	The proposed venue shall provide executive-standard classrooms, audiovisual equipment, internet connectivity, power backup, breakout space and suitable participant facilities. Scoring: 3 marks: Fully equipped and ready executive-learning facilities. 2 marks: Adequate facilities with minor limitations. 0 marks: Makeshift, inadequate or unverified facilities.	3

Sr. No.	Evaluation Area	Evaluation Criteria, Scoring Method and Documentary Evidence	Marks
		Required evidence: <i>Venue specifications, photographs, floor plan, equipment list and ownership/lease/MOU documents.</i>	
5.2	Learning Resources and Participant Support Systems	The bidder shall provide manuals, digital resources, case studies, online repository access where applicable, and academic/administrative participant support. Scoring: 2 marks: Comprehensive learning-resource and support arrangement. 1 mark: Basic arrangement. 0 marks: Not provided or inadequately described. Required evidence: <i>Sample materials, platform screenshots/specifications and participant-support plan.</i>	2
6. Programme Management, Monitoring and Reporting			5
6.1	Programme Management and Quality Assurance	The bidder shall propose a dedicated programme director/manager, academic lead, focal person and support team, together with a quality-assurance and escalation mechanism. Scoring: 3 marks: Complete team, clear roles and credible quality-assurance arrangements. 1 mark: Partial team or limited governance arrangements. 0 marks: No dedicated management structure. Required evidence: <i>Programme organogram, CVs of key personnel, responsibility matrix and quality-assurance plan.</i>	3
6.2	Academic Tracking, Examination Records and FBR Reporting	The bidder shall provide systems and formats for tracking nominations, attendance, assessments, final-examination results, retake eligibility, certificates and cohort-wise/consolidated reporting to FBR. Scoring: 2 marks: Comprehensive tracking system and sample dashboards/reports. 1 mark: Basic manual or partially developed tracking arrangement. 0 marks: No credible tracking or reporting system. Required evidence: <i>Sample dashboards, attendance/result reports, retake register and reporting templates.</i>	2
TOTAL TECHNICAL MARKS			90
PASSING MARKS			63

General Evaluation Notes

1. Marks shall be awarded only against documentary evidence submitted with the Technical Proposal. Unsupported claims shall receive zero marks.
2. The bidder shall provide page references against each evaluation criterion in a compliance matrix. FBR may seek clarification, but no new substantive technical evidence may be introduced after the bid submission deadline except as permitted under applicable procurement rules.
3. All proposed certification programmes, curricula, faculty profiles, venues, assessment systems and examination procedures shall remain subject to FBR's review and written approval after award of the contract.
4. The Successful Bidder shall finalize the detailed certification structures in consultation with FBR within the period specified in the RFP/Contract. Reasonable revisions required by FBR during the contract term shall be incorporated in accordance with the TOR and Contract.