



## Request for Expression of Interest (EOI)

P-01/2026

### **Hiring of Consultant Firm / Consultant for the provision of Independent Quality Assurance (IQA) services related to the development of the Tax Operating Model of Pakistan (TOM-PK) and the implementation-ready roadmap for IRIS 3.0.)**

Pakistan Revenue Automation (Private) Limited (PRAL) invites electronic Expression of Interest (EOI) from eligible Consultant Firms / Consultants, registered with Income Tax and Sales Tax Departments, for the provision of Independent Quality Assurance (IQA) services related to the development of the Tax Operating Model of Pakistan (TOM-PK) and the implementation-ready roadmap for IRIS 3.0.). Method of selection Quality and Cost Based will be used.

2. Electronic Expression of Interest documents containing detailed requirements including bid evaluation criteria terms and conditions are available for the registered bidders on EPADS at [eprocare.gov.pk](http://eprocare.gov.pk)

3. The electronic Expression of Interest, prepared in accordance with the instruction on the EOI document, must be submitted through EPADS on or before (**18<sup>th</sup> February 2026 at 11:00AM**). Manual bids shall not be accepted. The electronics expression of interest (EOI) will be opened on the same day by using EPADS (**18<sup>th</sup> February 2026 at 11:30 AM**) on [eprocare.gov.pk](http://eprocare.gov.pk)

4. Notification of the GRC constituted in terms of Rule-48 of Public Procurement Rules, 2004 is provided on procuring agency's website [pral.com.pk](http://pral.com.pk), on EPADS at [eprocare.gov.pk](http://eprocare.gov.pk) & [www.ppra.org.pk](http://www.ppra.org.pk)

#### **Procurement Cell, Pakistan Revenue Automation Pvt Ltd**

Galaxy Business Centre, Plot # 266-B, Street No.9, Sector I-9/3, Islamabad – Pakistan.

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**PAKISTAN REVENUE AUTOMATION (PVT) LIMITED**

**TENDER DOCUMENT NO. P-01/2026**

**EXPRESSION OF INTEREST (EOI)**

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**HIRING OF CONSULTANT FIRM / CONSULTANT FOR THE PROVISION OF  
INDEPENDENT QUALITY ASSURANCE (IQA) SERVICES RELATED TO THE  
DEVELOPMENT OF THE TAX OPERATING MODEL OF PAKISTAN (TOM-PK) AND  
THE IMPLEMENTATION READY ROADMAP FOR IRIS 3.0**

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**February 2026**



**Online (e-bid) shall be submitted only at e-PAK Acquisition & Disposal System (EPADS), on**

**or before 11:00 AM, 18<sup>th</sup> February 2026**

In case of any query, please contact Phone: (+92)51-9259353

Or visit

**Procurement Cell- Pakistan Revenue Automation**

**(Private) Limited,**

Software Technology Park, 2nd Floor, Service Road (North), Sector I-9/3,  
Islamabad

**Email: at [procurement@pral.com.pk](mailto:procurement@pral.com.pk), Website: pral.com.pk**



## **Background Information**

Pakistan Revenue Automation (Private) Limited (acronym – PRAL). PRAL is a private limited Company registered under section 32 of the companies ordinance, 1984 (XLVII of 1984). PRAL is working with federal and provincial tax and revenue agencies to provide wide variety of tax and revenue collection automation solutions, since its incorporation in June, 1994.

PRAL is instrumental in helping Federal Board of Revenue (FBR), Revenue Collecting Agency for Government of Pakistan, carry out tax laws in Pakistan. Our solutions are vital for the Premier Tax Agency in Pakistan in carrying out its responsibilities with regards to Tax Collection, Taxpayer Services and Tax Law Enforcement. Our partnership with FBR helps it significantly improve the effectiveness and efficiency of its Tax Administration, while preparing it to meet new and unexpected challenges.

PRAL leverages technological innovation to maximize Revenue Generation for our clients, while laying the groundwork for potential growth by streamlining business processes. With a proven track record of delivering on its promises, PRAL offers a wide array of services that are geared towards evolving sustainable solutions adhering to the applicable regulatory framework.



## 1. INTRODUCTION & CONTEXT

PRAL seeks a world-class consulting partner (“Main Consultant”) to co-design the future Tax Operating Model of Pakistan (TOM-PK) and develop an implementation-ready roadmap for IRIS 3.0, including TOM, process and journey design, BRS, and relevant functional artifacts.

To ensure the quality, neutrality, and robustness of these outputs, PRAL plans to appoint an Independent Quality Assurance (IQA) Provider. The IQA Provider will:

- Independently evaluate the quality of key deliverables produced under the main TOM-PK/IRIS 3.0 engagement.
- Provide neutral, expert opinions when disagreements arise between PRAL/FBR and the main consulting firm (“Main Consultant”).
- Assist PRAL in assessing deliverable quality, including contributions to a bonus system of up to 25% of the main contract value for exceptional work.
- Participate as a “fly-on-the-wall” observer in selected discussions, workshops, and steering forums to gain a comprehensive understanding of the engagement.
- Present their viewpoint on deliverable quality at executive forums, such as Steering Committee meetings.

PRAL will operate its own PMO and delivery-tracking functions. The scope of this SoW is to ensure the quality of outputs, methods, and intellectual rigor, not to serve as a PMO checklist for timelines and process compliance

The document carrying all details can also be downloaded from the PRAL website [pral.com.pk](http://pral.com.pk) the website of the Public Procurement Regulatory Authority (PPRA) [www.ppra.org.pk](http://www.ppra.org.pk),

- 1.1. PRAL intends to pre-qualify eligible **Consultant/Consultant firm** through this request for an Expression of Interest (“EOI”).
- 1.2. Those Applicants who pre-qualify will be invited to participate in a bidding process for provision of services.
- 1.3. Eligible firms are invited to submit an application to participate in PRAL’s pre-qualification process for engaging firms to provide services to PRAL on Software development. Firms should submit their applications detailing their experience and qualifications in the form provided in this document.
- 1.4. Any clarification(s), if required, regarding this Expression of Interest may be sought through EPADS and may also be submitted via email at: [procurement@pral.com.pk](mailto:procurement@pral.com.pk)

## 2. OBJECTIVES

The Independent Quality Assurance assignment aims to:



## **2.1 Assess Quality of Deliverables**

Provide structured, evidence-based evaluations of the main firm's deliverables against:

- The Scope of Work (SoW) and acceptance criteria for the main TOM-PK/IRIS 3.0 engagement.
- International best practices in tax administration, the Tax Operating Model, and service design.
- FBR/PRAL requirements and Pakistan's policy and legal context.

## **2.2. Provide Neutral Arbitration**

Act as a neutral, technically credible arbitrator at PRAL's request when PRAL and the Main Consultant disagree on:

- Interpretation of scope, quality standards, or methodology.
- Adequacy/appropriateness of TOM, BRS, and journey design.
- Reasonableness of assumptions and benchmarking results.

## **2.3. Support Quality-Linked Bonus Evaluation**

Provide well-reasoned input to PRAL regarding the decision to award a quality bonus of up to 25% to the Main Consultant, using predefined rubrics and supporting evidence.

## **2.4. Strengthen Knowledge & Governance**

Identify systemic strengths and weaknesses in the main engagement; recommend early corrective actions for course correction; and support PRAL's Chief Revenue Domain Officer (CRDO) and PRAL Project Committee with clear, independent advice.

## **3. SCOPE OF SERVICES (WORKSTREAMS)**

The IQA Provider's scope is organized into the following workstreams:

### **A. Mobilization & Assurance Planning**

- Review the acceptance criteria, and deliverable list.
- Review PRAL governance structure, PMO cadence, and steering mechanisms.
- Conduct onboarding discussions with PRAL CRDO, CTO, PMO lead, and relevant domain leads.
- Deliver an Independent Quality Assurance Plan covering objectives, principles, scope boundaries, deliverable review strategy, meeting observation strategy, templates for QA comments and scoring rubrics, and escalation and communication protocols.

### **B. Quality Evaluation Framework & Bonus Rubric**

- Co-develop (with PRAL) a Quality Evaluation Framework which translates the main SoW acceptance criteria into measurable quality dimensions and rating scales.
- Assign weights to each dimension by deliverable type.
- Develop a Bonus Evaluation Rubric that specifies conditions under which ratings are assigned and how these ratings map into a recommended bonus range (0–25%), ensuring traceability between scores, supporting evidence, and bonus recommendations.

### **C. Ongoing Document & Artifact Review**

During the main engagement, the IQA Provider will conduct structured reviews of key artifacts,



including but not limited to the TOM-PK Blueprint, Business Requirement Specifications (BRS), BPMN process maps, taxpayer and officer journey maps, sensor integration blueprints, governance models, change and training packs, pilot definition dossiers, and wave plans.

Typical activities include verifying alignment with scope and objectives; evaluating logical coherence and policy-to-process traceability; assessing realism and feasibility; comparing against global best practices; and providing written QA feedback (including issues to fix, suggested improvements, and recommendations), while confirming readiness for PRAL sign-off.

For major deliverables (as identified by all three stakeholders), the IQA Provider will assist in a two-step acceptance process. The first step will involve detailed feedback and suggestions for improvement from the IQA Provider, giving the Main Consultant an opportunity to enhance the deliverables. In the second step, the IQA Provider shall provide a final evaluation, acceptance, and rating of the deliverable for PRAL's consideration.

#### **D. Observation of Key Meetings (“Fly-on-the-Wall”)**

The IQA Provider will observe, either in person or remotely, at select design workshops, clinics, benchmarking reviews, Functional Design Authority meetings, and steering committee sessions where TOM and BRS are discussed. The goals of observation include understanding assumptions, trade-offs, and open issues; evaluating how well the main firm responds to PRAL/FBR feedback; and ensuring methodological rigor without disrupting daily management.

#### **E. Dispute Resolution & Expert Opinions**

At PRAL's request, the IQA Provider will analyze disputed issues (such as scope interpretation, quality claims, and benchmarking conclusions), review relevant artifacts, meeting minutes, and emails as needed, and provide a written, reasoned opinion that summarizes the dispute, outlines the objective criteria and standards used, and suggests an outcome or compromise options. The IQA Provider will also participate in dispute-resolution meetings as a neutral technical adviser to PRAL.

#### **F. Final Quality Assessment & Lessons Learned**

At the end of each major phase (e.g., Sales Tax, FED, then Income Tax) and upon overall completion, the IQA Provider will generate Phase Quality Assessment Reports and a Final Quality Assessment Report. These reports will include the overall rating by workstream and deliverable type, a summary of strengths and weaknesses, a recommended bonus award with supporting rationale, and lessons learned for PRAL, FBR, and future IRIS/TOM programs.

### **4. KEY DELIVERABLES**

At a minimum, the IQA Provider will deliver:

- Independent Quality Assurance Plan & Methodology.
- Quality Evaluation Framework & Bonus Rubric.
- Periodic QA Review Notes / Dashboards (e.g., monthly or by milestone).
- Dispute Opinion Notes (as and when requested).
- Phase-End Quality Assessment Reports (e.g., Sales Tax phase, Income Tax phase).
- Final Overall Quality Assessment & Bonus Recommendation Report.
- Lessons Learned & Recommendations for Future Projects.



All deliverables must be submitted in editable formats (such as MS Word, PowerPoint, Excel) along with any templates and scoring tools.

## 5. Timeline & Cadence

The IQA assignment will run alongside the main 36-week engagement and may extend by a few weeks (e.g., 2–4 weeks) after its completion for final assessment.

Illustrative cadence:

- Week 0–2: Mobilization and IQA Plan.
- Week 3–6: Quality framework and bonus rubric.
- Weeks 4–36: Ongoing reviews, observation, and dispute opinions as needed.
- Phase-end (e.g. around weeks 22 and 36): Phase Quality Assessment Reports.
- Week 36–40: Final report, bonus recommendation and lessons learned.

The detailed timeline will align with the final schedule for the main engagement.

## 6. Roles & Responsibilities

### 6.1 Independent Quality Assurance Provider

- Develop and maintain the IQA Plan, Quality Framework, and Bonus Rubric.
- Conduct independent reviews of key deliverables.
- Observe selected workshops and governance meetings.
- Provide written QA feedback and address dispute opinions.
- Produce periodic and final assessment reports.
- Maintain strict independence from the Main Consultant and any future implementation vendors for this program.

### 6.2 PRAL / FBR

- Share the main SoW, contracts, deliverables, meeting calendars, and relevant documentation.
- Facilitate the IQA Provider's participation in key meetings.
- Provide timely access to stakeholders for clarification where needed.
- Review IQA outputs and incorporate them into decision-making on deliverable acceptance, dispute resolution, and bonus award.

### 6.3 Main Consultant (TOM-PK / IRIS 3.0)

- Provide deliverables and supporting materials to the IQA Provider as per agreed timelines.
- Participate in clarification sessions when QA feedback or disputes arise.
- Recognize the IQA Provider's role as a neutral reviewer (without bypassing PRAL's authority).

## 7. Independence, Conflict of Interest & Confidentiality

- The IQA Provider cannot be the firm selected for the main TOM-PK/IRIS 3.0 assignment or affiliated with it in any capacity.



- The IQA Provider shall not provide paid services directly related to the implementation of TOM-PK/IRIS 3.0 for a 3-year period unless explicitly approved by PRAL.
- All accessed information will remain confidential. The IQA Provider shall sign appropriate NDAs and comply with PRAL/FBR security policies.

### **8. Team Composition & Resource Requirements (Assurance)**

Given the nature of the assignment, the IQA team should be lean but staffed with senior members, capable of peer-reviewing top-tier TOM/BRS work. Recommended minimum profiles:

- Assurance Engagement Partner / Lead Consulting Partner (15–20+ years): Skilled in national tax administration modernization or large public-sector digital programs; responsible for independence, arbitration opinions, and bonus recommendations.
- Chief Quality & TOM/BRS Architect (12–15+ years): Extensive experience in TOM design, BPMN, BRS, and requirements engineering; knowledge of Inland Revenue domains (Sales Tax, Income Tax, FED); leads detailed artifact reviews and scoring.
- Senior Tax Administration Expert (10–15+ years): Deep understanding of translating tax policy into processes; capable of evaluating whether the Target Operating Model (TOM) and journeys accurately reflect legal, policy, and enforcement objectives.
- Senior Service Design & Process Specialist (10+ years): Expertise in taxpayer and officer journeys, usability, service design, and SLAs; reviews journey maps, SOPs, and change/training packs.
- Optional Specialist Roles (part-time / as-needed): Process Engineering Lead, Legal/Regulatory Specialist, and Change & Training Specialist as needed.

Expected staffing:

- 2–3 senior full-time equivalents (FTEs) on average, with surge effort during major milestones.
- Key roles (Engagement Partner and Chief Quality Architect) are designated as key persons; substitutions require PRAL’s written approval.

### **9. Governance & Reporting**

- Kick-off Meeting: Joint session with PRAL, main firm, and IQA Provider to agree roles, boundaries, and communication norms.
- Regular Check-ins: Bi-weekly IQA–PRAL working sessions and monthly participation in PRAL Steering Committee (as observer/adviser).
- Reporting: Concise written dashboards summarizing deliverables reviewed, key risks/concerns and recommendations, readiness for sign-off, and any bonus-relevant observations.
- Escalation: Clear path for escalating unresolved quality concerns to PRAL’s Project Committee and Board as needed.

### **10. Acceptance Criteria for IQA Provider’s Work**

PRAL will consider the IQA assignment successful if:

- A documented IQA Plan and Quality Framework are produced, agreed and used consistently.



- All major deliverables of the main engagement receive timely, written QA assessments before acceptance.
- Disputes between PRAL and the Main Consultant are supported with clear, balanced, and technically sound opinions.
- Bonus recommendations are transparently linked to documented evidence and scoring rubrics.
- PRAL's CRDO, CTO, and Project Committee confirm that IQA inputs materially improved decision quality and reduced risk.

#### **11. Proposal Requirements & Evaluation (for Assurance Firms)**

- Demonstrated understanding of the TOM-PK/IRIS 3.0 main assignment and its context, as well as the distinction between quality assurance and PMO/process tracking.
- Soundness of the proposed IQA methodology, including the approach to artifact review, meeting observation strategy, dispute resolution support, and bonus evaluation framework.
- Team Quality & Availability: Key Person CVs, other CVs as required, strength and continuity of the proposed team

#### **Mandatory Requirements:**

All participating consultants must fulfil the mandatory requirements specified below and provide the supporting documentation accordingly. Failure to comply with the mandatory requirements set forth below will render the proposal noncompliant and result in disqualification. The mandatory requirements are outlined as follows.

- Certificate of Incorporation issued by the Securities and Exchange Commission of Pakistan (SECP) and Memorandum and Articles of Association (MoA & AoA). In case of Partnership firms, firm registration document to be submitted.
- For Partnership Firms, only those in the State of Bank of Pakistan Panel of Auditors Category "A" are eligible to apply.
- Registration with the Federal Board of Revenue (FBR) as an active taxpayer. For foreign firms participating in a JV, registration with the relevant authority in the jurisdiction of their incorporation / origin is required. For Joint Ventures, one company or firm (either registered with SECP or in the SBP Panel Category "A") shall be designated as the Lead Firm of the Joint Venture.
- Joint Venture agreement or a letter of intent to form such a JV, duly signed by all members (to be submitted only in the case of a Joint Venture).
- Power of Attorney specifically authorizing the Authorized Representative to sign and submit the proposal on behalf of the consultant. In case of JV, the said power of Attorney shall be signed by Authorized Representative of each JV member. Moreover, the Power of Attorney for Authorized Representative of each JV member, to sign and submit the proposal on their behalf, shall also be appended therewith.
- Affidavit of 'Non-Blacklisting' on judicial stamp paper to the effect that the firm/JV Partner(s) not been blacklisted with any Government of Pakistan Department / Agency / Authority.



- Audited Financial statements for the last 03 years. In case of Partnership firms, acknowledgment of income tax return for the last 03 years.

## 12. Evaluation Criteria:

The Consultants shall be required to qualify by meeting the minimum qualifying threshold in individual categories and overall qualification points as well. In case of Joint Ventures (JVs), the JV must collectively qualify the criteria as given hereafter:

Category	Points	
	Max. Points	Min. qualifying threshold
I. Financial Soundness	30	
II. Similar Experience	25	
III. Project Methodology	25	
IV. Personnel	20	
<b>Total Points</b>	<b>100</b>	<b>70</b>

### I. Financial Soundness:

The financial capacity and soundness of the Consultant shall be ascertained on the basis of submitted financial statements. For Joint Ventures, the financial capacity of only the Lead Firm of the Joint Venture shall be considered. Marks shall be awarded on the basis of the following criteria:

Criteria	Points
<p><b>Average Annual Turnover of the Applicant</b>            Average Annual turnover for the last three financial years            [15 marks if average annual turnover of last three financial years is PKR 2,000 Million or above]            [For average turnover of less than PKR 2,000 Million, marks shall be awarded as per following formula: <math>(A \times 15 / 2000)</math>, where 'A' is average annual turnover in PKR Million]            Firms with an average annual turnover of less than PKR 500 Million will get zero marks.</p>	<b>20</b>
<p><b>Average Annual Working Capital</b>            Average Annual Working Capital for the last three financial years i.e. 2021-22, 2022-23, 2023-24            [05 marks if average working capital of last three financial years is PKR 1,000 million or above]            [For average working capital of less than PKR 1,000 million, marks shall be awarded as per following formula: <math>(A \times 5 / 1,000)</math>, where 'A' is average annual working capital in PKR Million]</p>	<b>10</b>
<b>Total Points for this criterion – 'I'</b>	<b>30</b>

### II. Similar Experience of the Consultant:

Marks shall be awarded based on the following criteria for evaluating the Consultants' experience.

Note: Evidence such as completion certificates or relevant extracts of the contract copies or equivalent must be provided. In the absence of any documents, valid references of client contacts should be provided. If a Pakistani firm is leveraging the credentials of a global affiliate, the international legal entity that delivered the project must be part of the bid's consortium or joint venture.

Criteria	Points
<b>National Tax Administration modernization</b> Experience of consultancy services for modernization or digital transformation of tax administrations in the last ten (10) years, including demonstrable Inland Revenue/TOM programs with implementation-ready FRS/BRS delivery. To qualify, the relevant National Tax Administration must have an inland revenue of at least USD 2 Billion at the time of provision of the consultancy services.  <i>Five (05) marks shall be awarded for each project.</i>	<b>25</b>
<b>Total Points for this criterion - 'II'</b>	<b>25</b>

### III. Project Methodology:

Marks shall be awarded based on the following criteria for exhibiting proper work methodology to be adopted for the provision of services:

Criteria	Points
<b>Understanding of Objectives</b> Familiarization with the project objectives is of paramount importance considering the nature of the project.	<b>05</b>
<b>Quality of methodology and workplan</b> Methodology should showcase familiarity with assurance work of similar complexity covering the requirements in the ToRs. The approach should be coupled with a corresponding work-plan marked with key deliverables and milestones.	<b>15</b>
<b>Presentation of technical proposal</b>	<b>5</b>
<b>Total Points for this criterion – 'III'</b>	<b>25</b>

### IV. Key Personnel:

The following key experts shall be evaluated: The number of points to be assigned to each of the above positions shall be determined considering the following two sub-criteria and relevant percentage weights:

- Qualifications: 30%
- Relevant Experience: 70%

Expert	Max. Points
Assurance Engagement Partner	10
Chief Quality Architect	10

- **Evaluation Criteria**

Quality and Cost Based Selection (QCBS) method will be used with 80% weightage on technical evaluation and 20% weightage on quoted price.

**13. Pre-Bid Meeting:**

Pre-Bid meeting will be held at 04:00PM on 09th February, 2026 at PRAL H/Q 2nd Floor STP Building, Service Road north, I-9/3, Islamabad.

For online participating the link description is as under: Join Zoom Meeting

<https://us06web.zoom.us/j/81778178916?pwd=u9QGp6vSdFMxDdPEZfeRvhswcmBF2j.1>

Meeting ID: 817 7817 8916

Passcode: 706818