



Federal Board of Revenue
Revenue Division – Government of Pakistan

ADDENDUM NO. 1

TO

BIDDING DOCUMENTS

(Single Stage - Two Envelope)

**Hiring of HR Firm for Provision of
Auditors and Payroll Services (Phase-II)**

(National Competitive Bidding)

Country	Pakistan
Invitation to Bid Reference	5(17)Secy(Admin)/25
Issuance Date	17 th October 2025

The following amendments are made in the bidding document for **Hiring of HR Firm for Provision of Auditors and Payroll Services (Phase-II)** advertised vide No.5(17)Secy(Admin)/25 and shall be considered as part of the bidding document, bidding process and must be followed by all the bidders.

S. No.	RFB Section / Clause	Existing Clause / Text / Table	Amended Clause / Text / Table																								
1.	Section VI – Bid Forms (Price Schedule)	<table border="1"> <thead> <tr> <th rowspan="2">Categories</th> <th colspan="2">Salary Structure</th> </tr> <tr> <th>Fixed Salary</th> <th>Travel / Field Allowance (Variable)</th> </tr> </thead> <tbody> <tr> <td>CA qualified</td> <td>Rs. 220,000/-</td> <td rowspan="3">To be paid as per role performed and payability as determined by FBR (For FY 2025-26 Capped at Rs. 220,000/- annually For FY 2026-27 onwards, Capped at Rs. 240,000/- annually)</td> </tr> <tr> <td>ACCA qualified with 1-5 years field experience</td> <td>Rs. 155,000/-</td> </tr> <tr> <td>ACMA qualified with 6 months – 5 years field experience</td> <td>Rs. 155,000/-</td> </tr> </tbody> </table>	Categories	Salary Structure		Fixed Salary	Travel / Field Allowance (Variable)	CA qualified	Rs. 220,000/-	To be paid as per role performed and payability as determined by FBR (For FY 2025-26 Capped at Rs. 220,000/- annually For FY 2026-27 onwards, Capped at Rs. 240,000/- annually)	ACCA qualified with 1-5 years field experience	Rs. 155,000/-	ACMA qualified with 6 months – 5 years field experience	Rs. 155,000/-	<table border="1"> <thead> <tr> <th rowspan="2">Categories</th> <th colspan="2">Salary Structure</th> </tr> <tr> <th>Fixed Salary</th> <th>Travel / Field Allowance (Variable)</th> </tr> </thead> <tbody> <tr> <td>CA qualified</td> <td>Rs. 250,000/-</td> <td rowspan="3">To be paid as per role performed and payability as determined by FBR (For FY 2025-26 Capped at Rs. 250,000/- annually For FY 2026-27 onwards, Capped at Rs. 302,500/- annually)</td> </tr> <tr> <td>ACCA qualified with 1-5 years field experience</td> <td>Rs. 175,000/-</td> </tr> <tr> <td>ACMA qualified with 6 months – 5 years field experience</td> <td>Rs. 175,000/-</td> </tr> </tbody> </table>	Categories	Salary Structure		Fixed Salary	Travel / Field Allowance (Variable)	CA qualified	Rs. 250,000/-	To be paid as per role performed and payability as determined by FBR (For FY 2025-26 Capped at Rs. 250,000/- annually For FY 2026-27 onwards, Capped at Rs. 302,500/- annually)	ACCA qualified with 1-5 years field experience	Rs. 175,000/-	ACMA qualified with 6 months – 5 years field experience	Rs. 175,000/-
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		2. Payroll Services	personnels by the Procuring Agency or its Field Formation.	2. Payroll Services	personnels by the Procuring Agency or its Field Formation. The auditor should join FBR within 30 days of selection.
3.	Section V - Scope of Work (Timeline)	Timeline: The bidder that is awarded the contract is required to provide the required number of personnel preferably within 2-8 weeks from the date of award of the contract.		Timeline: The bidder that is awarded the contract is required to provide the required number of personnel preferably within 2-8 weeks from the date of award of the contract / submission of requirement of personnels by the Procuring Agency or its Field Formation. The auditor should join FBR within 30 days of selection.	
4.	Section V - Scope of Work (Engagement Period)	Engagement Period & Location of hired personnel: 1. Auditors provided will have engagement period of three years which will not be extendable under any circumstances.		Engagement Period & Location of hired personnel: 1. Auditors provided will have engagement period of three years extendable by 1 year (As the contract period is also extendable by 1 year).	
5.	Section VII - General Conditions of Contract (14. Termination)	Clause 14.3 does not exist in the existing bidding document.		Clause 14.3 to be added in the GCC Clause 14 as under: 14.3 Termination of Human Resource Termination of services of outsourced resources will be routed through Service Provider. In case the termination is immediate on grounds of malpractices etc (not including inefficiency), the FBR will provide the gist of findings of Inquiry against the particular resource to the service provider. The service provider will then proceed with the termination of that particular resource (as per contract agreement between resource and service provider). However, in case of termination on inefficiency, FBR will provide copy of warnings related to inefficiency, discipline etc to the service provider. The service provider will also serve the resource with the same warning and eventual termination, if needed.	

S. No.	RFB Section / Clause	Existing Clause / Text / Table	Amended Clause / Text / Table
	Section VI – Forms of Bid	Sealed Financial Bis shall be submitted as under: Existing Clause / Text / Table stated below (T1)	Sealed Financial Bis shall be submitted as under: Amended Clause / Text / Table stated below (T2)

Existing Clause / Text / Table:

T1														
Package and Quantity of Resource	Description of Role	No. of Resource (These numbers are only for bid evaluation purposes)	Service Charges (All amounts in PKR)									Total Payments (All amounts in PKR)		Total Service Consideration (All amounts in PKR)
			Service Charges (To be quoted by the bidder) (In Percentage)	Monthly remuneration (Only for Bid Evaluation) (in PKR)	EOBI per person (Estimated amount per month. To be paid as per actual cost)	Gratuity per person (Estimated amount per month. To be paid as per actual cost)	Life Insurance per person (Estimated amount per month. To be paid as per actual cost)	TADA (Assuming monthly average payout on Rs. 125,000/- annual payout to No. of auditors (30% CA + 70% ACCA/ACMA) for bid evaluation purposes. To be paid as per actual)	Total Amount in lieu of resource per month	Total Salary Payments	Total Service Charges	Rate of Sales Tax on Services	Total Payment for Services Charges to the HR Firm inclusive of Sales Tax on Services	Total Service Consideration inclusive of Sales Tax for Contract Period for 3 Years
		A	B	C	D	E	F	G = No. Of Auditors x 125,000/12	H = C + D + E + F	I = H x A	J = (I + G) x B	K	L = J + (J x K)	M = 36 x L
1. South (329)	CA Auditors	99		220,000	1,850	16,667	13,890	1,031,250	252,407	24,988,293		16%		
	ACCA/ACMA Auditors	230		155,000	1,850	11,667	13,890	2,395,833	182,407	41,953,610		16%		
TOTAL FOR SOUTH ZONE (Total Service Consideration inclusive of Sales Tax for both resources):														
2. Center (539)	CA Auditors	162		220,000	1,850	16,667	13,890	1,687,500	252,407	40,889,934		16%		
	ACCA/ACMA	377		155,000	1,850	11,667	13,890	3,927,083	182,407	68,767,439		16%		

	Auditors													
TOTAL FOR CENTER ZONE (Total Service Consideration inclusive of Sales Tax for both resources):														
3. North (171)	CA Auditors	51		220,000	1,850	16,667	13,890	531,250	252,407	12,872,757		16%		
	ACCA/ACMA Auditors	120		155,000	1,850	11,667	13,890	1,250,000	182,407	21,888,840		16%		
TOTAL FOR NORTH ZONE (Total Service Consideration inclusive of Sales Tax for both resources):														

Amended Clause / Text / Table:

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Package and Quantity of Resource	Description of Role	No. of Resource (These numbers are only for bid evaluation purposes)	Service Charges (All amounts in PKR)									Total Payments (All amounts in PKR)		Total Service Consideration (All amounts in PKR)
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		A	B	C	D	E	F	G = No. Of Auditors x 125,000/12	H = C + D + E + F	I = H x A	J = (I + G) x B	K	L = J + (J x K)	M = 36 x L
1. South (329)	CA Auditors	99		250,000	1,850	16,667	13,890	1,031,250	282,407	27,958,293		16%		
	ACCA/ACMA Auditors	230		175,000	1,850	11,667	13,890	2,395,833	202,407	46,553,610		16%		
TOTAL FOR SOUTH ZONE (Total Service Consideration inclusive of Sales Tax for both resources):														
2. Center (539)	CA Auditors	162		250,000	1,850	16,667	13,890	1,687,500	282,407	45,749,934		16%		

	ACCA/ ACMA Auditor s	377		175,000	1,850	11,667	13,890	3,927,083	202,40 7	76,307,439		16%		
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3. North (171)	CA Auditor s	51		250,000	1,850	16,667	13,890	531,250	282,40 7	14,402,757		16%		
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