

**Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 16th October, 2025

MINUTES OF THE PRE -BID MEETING

SUBJECT: HIRING OF HR FIRM FOR PROVISION OF AUDITORS AND PAYROLL SERVICES (2nd Phase)

To hire the services of HR Firm for provision of Auditors and Payroll Services, an advertisement was floated in Daily "The Express Tribune" and daily, "Nawa-i-Waqat" on 30.09.2025 (Tuesday). The advertisement was also published on FBR and PPRA websites. The bidding documents were also uploaded on ePads and FBR websites. The VLC link was provided in the advertisement for the firms to participate in the meeting online. As per PPRA Rules, 2004, a pre-bid meeting (in person and online) in Committee Room No.358 was convened on 06.10.2025 at 11:00 am. The Members of Procurement Committee & Technical/Financial Evaluation Committee were present (**Annex-A**). Secretary (Admn) being Secretary, Procurement Committee was also present to facilitate the participants of the meeting.

2. One (01) representative of firm was present personally and (03) three representatives attended the pre-bid meeting through the given VLC link. (**Annex-B**)

3. During the pre-bid meeting, officer from Delivery Unit briefed the representative of the firms about the bidding document. Representative of the firms were inquired about the pay package and payment procedure to be adopted by the FBR. The representative of M/s Pakmulti Services (Pvt) Limited have made some suggestions about the pay package and disbursement of salaries to the Auditors. The firms were advised to submit their inquiries and suggestions through email to reply the same formally. The responses to the queries of participants are submitted at **Annex-C**.


(Farrukh Amir Sial)
(Secretary Admin)/
Secretary Procurement Committee

Distribution:

- Members of Procurement Committee.
- Members of the Technical/Financial Evaluation Committee.

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(2nd Phase)

S.No.	Name & Designation	Portfolio in Committee	Remarks
1.	Mr. Muhammad Ali Khan Secretary (Expenditure)	Member Technical/Financial Evaluation Committee	Present
2.	Mr. Farrukh Amir Sial Secretary (Admn)	Secretary Procurement Committee	Present

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(2nd Phase)

S.No.	Name of Firm	Name of Representative	Contact Information	Status
1.	M/s Pak Multi Services (Pvt) Limited	Mr. Abdul Zahid	0300-5246264	Present
2.	M/s HR Business Solutions (Pvt) Limited	Mr. Umair Shamim	0345-4116009 umair.shamim@hrbs.com.pk	On-Line
3.	M/s HR Business Solutions (Pvt) Limited	Mr. Zaheer Ahmed		On-Line
4.	M/s AIOA Pvt Limited	Mr. Muhammad Badar		On-Line

SUBJECT: **RESPONSES TO THE CLARIFICATIONS AND RECOMMENDATIONS RECEIVED IN PRE-BID MEETING REGARDING HIRING OF HR FIRM FOR PROVISION OF AUDITORS AND PAYROLL SERVICES (2nd Phase)**

S. No.	RFB Section / Clause	Clarification / Recommendation	Response/ Amendment
1.	-	Whether Service Sales Tax (SST) is applicable only on the service charges portion or on the gross invoice amount. We seek guidance in light of the recent Lahore High Court judgment which explicitly held that, for manpower outsourcing companies, both SST and WHT apply solely to the service charges. (HCJDA-38 JUDGMENT SHEET IN THE LAHORE HIGH COURT, LAHORE (JUDICIAL DEPARTMENT) Writ Petition No. 13433 of 2023.	The Services Sales Tax (SST) & WHT u/s 153(1)(b) shall only be applicable on the service charges explicitly mentioned in the Price Schedule and claimed invoice.
2.	-	Please confirm whether any Extra Duty Allowance (EDA) Or overtime payments will be applicable in the event that deputed staff are required to perform duties on a public holiday.	EDA or overtime payments are an arrangement between the HR Firm and its staff deputed at FBR offices. FBR will not pay any EDA or overtime payments.
3.	Section V - Scope of Work & Section VI – Forms of Bid (Price Schedule)	<p>Limited Resource Pool of CAs, ACCAs and ACMAs</p> <p>1. CAs. As per our interactions with members of ICAP and own research, there were approximately 537 x Candidates who qualified all the written exams in July 2025, which was the highest in its history. Out of 537 x Candidates, as per their estimates about 15 - 20% were those candidates who have not completed their 'CA Articleship'. That leaves behind approximately 430 x Candidates, of which it is estimated that almost 10-15% are already serving abroad and 5-10% are the ones who are having more than 2/3 years of post articleship experience but have passed their CA exams this time. This all leave us with an approximately 300 x CA freshly Qualified professionals (with CA articleship completed). In the</p>	<p>a. The advertised terms shall prevail.</p> <p>b. Salary Cap of CA is increased to Rs. 250,000/- also addressed in the Addendum issued.</p>

		<p>second phase of hiring Auditors for the FBR, out of 1039 x Auditors, FBR requires 30% out of them to be CAs i.e 312 x Auditors. There are not enough Auditors to fulfill the requirement of FBR.</p> <p>Following is recommended:-</p> <p>a. There should be no limitation of 30% of Auditors to be CAs.</p> <p>b. Salaries of CAs may please be enhanced as recommended in succeeding paras.</p>	
4.	Section VI – Forms of Bid (Price Schedule)	<p>ACCAs and ACMAs.</p> <p>The number of ACMAs qualified each year for North Zone (KP, Islamabad and Rawalpindi) is just 25 - 30 x Candidates. North Zone especially KP has a very limited number of ACCAs as well. The overall situation in North Zone makes recruiting a very daunting challenge. Following is recommended:-</p> <p>a. Salaries may be enhanced to Rs 175,000 for ACMAs and ACCAs.</p> <p>b. CA - Finalist (who have completed their Articleship) may be hired with Rs 155,000 Salary in the category of ACCA and ACMAs.</p> <p>c. M.Com and B.Com, BBA with Accounting and Finance may also be included in the category of ACCA and ACMA. This will give the FBR Field Offices a unique blend of experience from various background.</p>	<p>a. Salary Cap of ACCA/ ACMA is increased to Rs. 175,000/- also addressed in the Addendum issued.</p> <p>b. Advertised terms shall prevail.</p> <p>c. Advertised terms shall prevail.</p>
5.	Section VI – Forms of Bid (Price Schedule)	<p>Salary - CAs</p> <p>As per Tender document, page 45, the slab for CA Qualified Auditor is Rs 220,000, which as per our surveys and headhunting is far too less as compared to the market and corporate sector.</p> <p>Recommendation: It is recommended that the Salary Slab for CA Qualified should be increased to Rs 300,000 - 375,000. This Salary slab will be able to attract the limited pool of resources available in the market for the FBR Auditor.</p>	Salary Cap of CA is increased to Rs. 250,000/- also addressed in the Addendum issued.

6.	Section VI – Forms of Bid (Price Schedule)	<p>Salary – ACCA & ACMAs</p> <p>As per Tender document, page 45, the slab for ACCA and ACMA Qualified Auditor is Rs155,000 which as per our surveys and headhunting is too less as compared to the market and corporate sector.</p> <p>Recommendation: It is recommended that the Salary Slab for ACCA and ACMA Qualified Auditors should be increased to Rs 175,000. This Salary slab will be able to attract the limited pool of resources available in the market for the FBR Auditor</p>	Salary Cap of ACCA/ ACMA is increased to Rs. 175,000/-
7.	Section V - Scope of Work & Section VI – Forms of Bid (Price Schedule)	<p>Addition of CA - Finalist (Certified Finance and Accounting Professional (CFAP)) Category with 3 Years of Articleship</p> <p>The current qualifications given at page 45 of the tender with Salary Slab will not attract the very limited pool of qualified auditors especially CAs.</p> <p>Recommendation: To have the best talent attracted to join FBR as third party auditor and, to put the budget reserved for the project in perspective, it is suggested that another category may be added in CA Qualified category as following:-</p> <p>a. Qualification. CA - Finalist (Certified Finance and Accounting Professional (CFAP)) Category with 3 Years of Articleship.</p> <p>b. Salary. 165,000 - 200,000.</p>	Advertised terms shall prevail.
8.	Section V - Scope of Work & Section VI – Forms of Bid (Price Schedule)	<p>Addition of CA - Inter Qualified (CAF Qualified) Category with 1 - 2 Years of Articleship</p> <p>The current qualifications given at page 45 of the tender with Salary Slab will not attract the very limited pool of experienced and qualified auditors especially ACCAs / ACMAs.</p> <p>Recommendation. To have the best talent attracted to join FBR as third party auditor and, to put the budget reserved for the project in perspective, it is suggested that another category may be added in ACCA I ACMA category as following:</p>	Advertised terms shall prevail.

		<p>a. Qualification. CA - Inter Qualified (CAF Qualified) with 1 - 2 Years of Articleship.</p> <p>b. Salary. Rs 115,000 -140,000.</p>	
9.	-	<p>Health Insurance There is no mention of Health Facility to Auditors. It is suggested that a suitable Health Insurance for the Auditors and their dependents may please be added to the salary package.</p>	Advertised terms shall prevail.
10.	Section V - Scope of Work & Schedule of Requirement	<p>Delivery Schedule The deployment time mentioned in tender at page 30 is 2 - 8 weeks, which is insufficient for headhunting of auditors especially of 539 x Auditors in Central Zone.</p> <p>Recommendation. The deployment should be carried out in Phases with given timelines on mutual consent. Each phase should be given a minimum of 4 - 6 weeks. If the phases is not agreed to, then the deployment time should be 8 - 10 Weeks.</p>	<p>SECTION V - Schedule of Requirements</p> <p>Delivery Schedule in Weeks is amended as: Expected to be completed in 2-8 weeks from Award of Contract / submission of requirement of personnels by the Procuring Agency or its Field Formation. The auditor should join FBR within 30 days of selection. (Also addressed in the Addendum issued.)</p>
11.	-	<p>Uniform Criteria and Presence of Third Party Representative during Selection Process at FBR</p> <p>Recommendation 1. There should be a uniform criteria sent out to all the field offices with parameters for the conduct of the selection of third party auditors. The focus may be on the learning aptitude of the candidates, as it will be difficult for the panel to judge the candidates for the "perishable knowledge" or theoretical one gained during the course of various degrees.</p> <p>2. It is suggested that Candidates may be recommended according to the salary slab and be maximum be given a chance to prove themselves in a probation</p>	Advertised terms shall prevail.

		<p>period of 2-3 months. Those still not coming upto the expectation of the FBR, their services may be revoked and their contract be terminated.</p> <p>3. It is highly recommended that there should be a third party representative during the selection process and part of interview panel. Audit Firms representatives as Co-Opt Members should be excluded from the Interview Panel because of their Inherent Biases and Conflict of Interest.</p>	
12.	-	<p>Overtime and Working on Saturday and Sundays</p> <p>There is No Mention of Overtime in the tender. Please add compensation for overtime and working on Saturday, Sunday and Gazetted Holidays as per the Labour Laws.</p> <p>Leave Especially Maternity Leave</p> <p>There is No Mention of Leave or Maternity Leave in the tender. Please clarify the leave policy and may be added in the tender document.</p>	Advertised terms shall prevail.
13.	Section V - Scope of Work (Payment mechanism)	<p>Payments</p> <p>Payments to the contractor may please be given as following:- The Services Provider shall submit a monthly invoice for the outsourced services by 25th of every month to the FBR. FBR, after necessary scrutiny, will release the payments to the Service Provider by 1st of Every Month. The Service Provider will then pay the outsourced resources by 5th of Every Month."</p>	Advertised terms shall prevail.
14.	Section V - Scope of Work (Engagement Period)	<p>Engagement Period & Location of hired personnel (The following paragraph on page 34 of Tender may be amended as following): Auditors provided will have engagement period of three years extendable by 1 year (As the contract period is also extendable by 1 year).</p>	<p>Amended as:</p> <p>Engagement Period & Location of hired personnel:</p> <p>1. Auditors provided will have engagement period of three years extendable by 1 year (As the contract period is also extendable by 1 year).</p> <p>(Also addressed in the Addendum issued.)</p>

15.	-	<p>Termination of Outsourced Resources (New Paragraph to be added in the Tender and relevant Paras amended)</p> <p>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).</p> <p>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.</p> <p>Note: The above paragraphs related to termination will insulate not only FBR but also the service provider against lengthy legal battles (legal grounds for termination).</p>	<p>Clause 14.3 to be added in the GCC Clause 14 as under:</p> <p>14.3 Termination of Human Resource</p> <p>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).</p> <p>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.</p> <p>(Also addressed in the Addendum issued.)</p>
16.	<p>Section VII – General Conditions of Contract (Clause 20) & Section VIII – Special Conditions of Contract (Clause GCC 20)</p>	<p>No Penalty on Providing 75% of resources</p> <p>As there is limited qualified resource available in the market for CA, ACCA and ACMA, and to bring them onboard for the current salary mentioned in the tender, if a firm provides 75-80% of the resource, there should be no penalty on the firm with respect to undelivered services and, GCC 20 (page 62) of tender may be amended accordingly. Moreover, since FBR is executing an NDA with Auditors themselves, wherein data breach not attributable to the HR Firm, there should not be ANY PENALTY imposed on HR Firm.</p>	<p>Advertised terms shall prevail.</p>