

FINAL EVALUATION REPORT (REVISED)

(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 HR Firm for Provision of Personnel and Payroll Services
4. Tender Inquiry No. 9(1)S(IR-Ops)/2024
5. PPRA Ref. No. (TSE). TS553312E
6. Date & Time of Bid Closing 9th January, 2025 11:00
7. Date & Time of Bid Opening 9th January, 2025 11:30
8. No of Bids Received 08
9. Criteria for Bid Evaluation Criteria laid down in RFP Documents
10. Details of Bid(s) Evaluation All the bids received up to date and time of bid closing i.e. 9th January, 2025 at 11:00 were evaluated in accordance with the criteria laid down in the RF documents

Name of Bidder	Marks		Evaluated Cost	Rule/Regulation/SBD*/Policy/Basis of Rejection/Acceptance as per Rule 35 of PP Rules, 2004.
	Technical (if applicable)	Financial (if applicable)		
M/s Outriders Pvt Ltd	N/A	N/A	18.77%	Accepted (Most Advantageous) in South Zone
M/s Baker Tilly / M/s Solochoicez Pvt Ltd (JV)	N/A	N/A	19.90%	Accepted (Most Advantageous) in Central Zone
M/s Pakmulti Services Pvt Ltd	N/A	N/A	19.90%	Accepted (Most Advantageous) in North Zone

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

Signature: _____

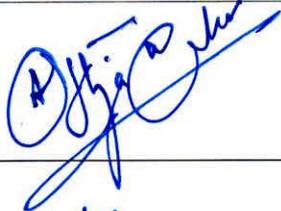
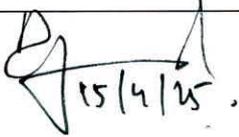
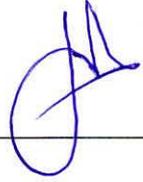

HASHAM KHALID MALIK
Secretary (Admn)
Federal Board of Revenue
Islamabad

Official Stamp: _____

(Remaining committee members signature placed at Annex-I)

***Standard Bidding Documents (SBD).**

(Annex-I)

Name	Designation	Role	Signatures
Mr. Muhammad Iqbal	Member (Admin/ HR)	Chairman/ Convener	
Mr. Ahmad Shuja Khan	Member (Audit/CRM)	Member	
Muhammad Ali Raza Hanjra	DG I&I (Customs) Islamabad	Co-opted Member	
Mr. Ashhad Jawwad	Member (Customs Operations) Look after charge	Member	 15/4/25.
Mr. Freedom Akram Sheikh	Chief (Admin & Finance)	Member	
Mr. Hasham Khalid Malik	Secretary Admin	Member	



Federal Board of Revenue
Revenue Division - Government of Pakistan

INVITATION TO BID

FINANCIAL BID(S) EVALUATION REPORT (REVISED)

Invitation to Bid Reference No.	9(1)S(IR-Ops)/2024
Invitation to Bid Title	Hiring of HR Firm for Provision of Personnel and Payroll Services
Invitation to Bid Issuance/ Publishing Date	15 th December, 2024
Bids Submission date	9 th January, 2025
Publishing	National Press (two leading national daily newspapers – One English and One Urdu) Website(s): FBR
Procurement Method/ Process	Single Stage Two Envelope – Invitation to Bid – Open
Technical Bids Evaluation Report Signing Date	3 rd February, 2025
Financial Bid Opening Date	25 th February, 2025
Revised Financial Bid Opening Date	27 th March, 2025


HASHAM KHALID MALIK
Secretary (Admn)
Federal Board of Revenue
Islamabad

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Annexure-I Technical Bids Evaluation Report
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Federal Board of Revenue
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1. Project Background

The FBR is responsible for collection of federal taxes and their administration in Pakistan. One of its core functions is conducting effective audits of Income Tax, Sales Tax, Federal Excise Duty and Customs Duty as per the prevalent Ordinances, Acts and Rules. FBR intends to improve audit capacity of the department by seeking services of an HR firm that can provide necessary personnel i.e. Auditors.

2. Brief Description of the Requirements

Provisioning of Personnel and Payroll Services of 580 Auditors for offices of Federal Board of Revenue (FBR) in three regions. Summary of the personnel (auditors) required is as follows:

Position	Location wise package details	Auditors required for performing Inland Revenue functions	Auditors required for performing Customs functions	Total Number of Auditors required at each location
Number of Positions	Package-1 South	265	32	297
	Package-1 Central	135	18	153
	Package-1 North	120	10	130

3. Brief Terms of Invitation to Bid Document

Period for delivery of services	3 Years plus extendable by one-year subject to satisfactory performance and mutual agreement of the parties.
Bid Validity from bid opening	120 days
Bid Security	PKR 500,000 for each package.
Performance Security	5% of the Contract price
Liquidated Damages	Maximum 10% of the Contract value
Currency for Evaluation of Bid	Pak Rupees (PKR)

4. Bid Process

The bidding process for the subject activity is Single Stage Two Envelope – Invitation to Bid – Open. Invitation to Bid notification was published in national press (two leading national daily newspapers – One English and One Urdu) on 15th December, 2024 as well as uploaded on e-PADS, FBR (<https://www.fbr.gov.pk/>) and PPRA (<https://www.ppra.gov.pk/>).

Summary of the process/ activities followed/ performed are listed below:

Issuance of Invitation to Bid Notification	15 th December, 2024 (Clippings enclosed at Annex-I)
Bidding documents made available for distribution	15 th December, 2024
Price of Bidding document	Freely available to download
Initial Technical Bid Opening Date as per Invitation to Bid Notification	3 rd January, 2025
Pre-Bid Meeting Date	19 th December, 2024
Amendment No. 01 to Invitation for Bid Date	1 st January, 2025
Amendment No. 01 to Invitation for Bid Scope	Pre-Bid Meeting Queries response, amendment in Invitation to Bid document extension in bid submission date up to 9 th January, 2025
Corrigendum No. 01 Date	1 st January, 2025
Corrigendum No. 01 Scope	Notification of extension in bid submission date up to 9 th January, 2025

Technical Bid Opening meeting date and time	9 th January, 2025 1100 Hrs.
Technical Evaluation Report Signing date	3 rd February, 2025
Financial Bid Opening meeting date and time	25 th February, 2025
Revised Financial Bid Opening Date	27 th March, 2025

5. 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.	Dr. Hamid Ateeq Sarwar	Member (IR-Operations)	Chairman/ Convener
2.	Wajid Ali	Member (Customs Policy)	Member
3.	Muhammad Khalid Jamil	Chief (Tax Reforms)	Member
4.	Dr. Muhammad Khurram	Chief (Mgt/HR-IR)	Member
5.	Rizwan Salabat	Chief (Mgt/HR-Customs)	Member
6.	Ayesha Bashir Wani	Chief (F&C) – Customs	Member
7.	Muhammad Ali Khan	Secretary (Exp) - IR	Member
8.	Waqar Ahmed	Second Secretary (IR-CPF)	Member
9.	Dr. Muhammad Amir Malik	Chief Executive Officer, PRAL	Member

6. Technical Evaluation of Bid(s)

The technical bids opened on 9th January, 2025 were evaluated by Technical/ Financial Evaluation Committee and signed the Technical Bid(s) Evaluation Report on 3rd February, 2025 (**Annexure-I**). The summary of Qualified/ Responsive Bid(s) and Dis-Qualified/ Non-Responsive Bid(s) is as under:

Bidder	Bid Form	Eligible Country	Bid Validity	Bid Security	Substantial Responsiveness	Acceptance for detailed Examination
M/s. Ability	Yes	Pakistan	Yes	Yes	No	No
M/s. Baker Tilly, Solochoicez (JV)	Yes	Pakistan	Yes	Yes	Yes	Yes
M/s. HR Business Solutions	Yes	Pakistan	Yes	Yes	Yes	Yes
M/s. International Consulting, FSC Integrated Services, Kamayi (JV)	Yes	Pakistan	Yes	Yes	Yes	Yes
M/s. NKC	Yes	Pakistan	Yes	Yes	Yes	Yes
M/s. Out Riders	Yes	Pakistan	Yes	Yes	Yes	Yes
M/s. Pak Multi	Yes	Pakistan	Yes	Yes	Yes	Yes
M/s. Phinehas and Co	Yes	Pakistan	No	No	No	No

7. Evaluation of Financial Bid(s)

The financial bids were evaluated by Technical/ Financial Evaluation Committee in accordance with criteria defined in the Invitation to Bid, Section-IV: Bid Data Sheet, F-Bid Evaluation Criteria, BDS Clause No.20, ITB Number 2.1.3 & 2.5.8 and Financial Bid For/ Price Schedule (Section - VIII, 8.6). The evaluation summary is as under:

Sr. No	Bidder Name	Bid Submitted % Per Auditor (Service Charges % of fixed salary inclusive of all mandatory payments as per labor laws)	Remarks
South Zone:			
1	M/s Outriders Pvt Ltd	18.77%	Bid opened and declared as "Most Advantageous"
2	M/s International Consulting Associates Pvt. Ltd. (JV)	9.70 %	Bid opened. However, GRC is of the considered opinion that the relevant bidder, by not including gratuity and other regulatory payments in the total services chargers %age, has gained undue advantage over other bidders which is unlawful. Therefore, on the basis of GRC's recommendations, the relevant bidder has been disqualified from the entire bid including South, Central and North for supplying wrong information and the second lowest bidder may be offered the contract for the supply of HR services in south zone. Consequential effect of this change may be given in other zones accordingly.
3	M/s Pakmulti Services Pvt Ltd	23.47%	Bid opened
	M/s NKC (SMC-Pvt) Ltd	45%	Bid opened
Central Zone:			
1	M/s Outriders Pvt Ltd	18.77%	Already declared as "Most Advantageous" in the South Region
2	M/s International Consulting Associates Pvt. Ltd. (JV)	10.55%	Bid opened. However, GRC is of the considered opinion that the relevant bidder, by not including gratuity and other regulatory payments in the total services chargers %age, has gained undue advantage over other bidders which is unlawful. Therefore, on the basis of GRC's recommendations, the relevant bidder has been disqualified from the entire bid including South, Central and North for supplying wrong information and the second lowest bidder may be offered the contract for the supply of HR services in south zone. Consequential effect of this change may be given in other zones accordingly.
3	M/s Baker Tilly & M/s Solochoicez Pvt Ltd (JV)	24.95%	Bid opened and declared as "Most Advantageous"
4	M/s HR Business Solutions Pvt Ltd	44.44%	Bid opened
5	M/s NKC (SMC-Pvt) Ltd	45%	Bid opened
North Zone:			
1	M/s Outriders Pvt Ltd	Bid not opened	Already declared as "Most Advantageous" in the South Region
2	M/s International Consulting Associates Pvt. Ltd. (JV)	10.70%	Bid opened. However, GRC is of the considered opinion that the relevant bidder, by not including gratuity and other regulatory payments in the total services chargers %age, has gained undue advantage over other bidders which is unlawful. Therefore, on the basis of GRC's recommendations, the relevant bidder has been disqualified from the entire bid including South, Central and North for supplying wrong information and the second lowest bidder may be offered the contract for the supply of HR services in south zone. Consequential effect of this change may be given in other zones accordingly.
3	M/s Baker Tilly & M/s Solochoicez Pvt Ltd (JV)	21.95%	Already declared as "Lowest Bidder" in the Central Region
4	M/s Pakmulti Services Pvt Ltd	23.55%	Bid opened and declared as "Most Advantageous"
5	M/s HR Business Solutions Pvt Ltd	43.43%	Bid opened
6	M/s NKC (SMC-Pvt) Ltd	45%	Bid opened

8. Technical/ Financial Evaluation Committee Recommendations

Based on the financial bid evaluation, the following firms were found to be the “Most Advantageous” for each region:

- **South Region:** M/s Outriders Pvt Ltd (18.77%)
- **Central Region:** M/s Baker Tilly & M/s Solochoicez Pvt Ltd (JV) (24.95%)
- **North Region:** M/s Pakmulti Services Pvt Ltd (23.55%)

9. Discounts offered by “Most Advantageous” on voluntarily basis in Central and North Zones

M/s Baker Tilly & M/s Solochoicez Pvt Ltd (JV) and M/s Pakmulti Services Pvt Ltd have been declared as “Most Advantageous” in Central and North Zones with an offered rate of 24.95% and 23.55% respectively. Subsequently, both the said bidders have ^{voluntarily} offered ^{further} discounted rates of 19.9% respectively. Therefore, after having availed discounted rates, the revised position would be emerged as under: -

Central Region

M/s Baker Tilly/ M/s Solochoicez Pvt Ltd (JV) = 19.9%

North Region

M/s Pakmulti Services Pvt Ltd = 19.9%

Sr. No	Name	Designation	Signature
1.	Dr. Hamid Ateeq Sarwar	Member (IR-Operations)	
2.	Wajid Ali	Member (Customs Policy)	
3.	Muhammad Khalid Jamil	Chief (Tax Reforms)	
4.	Dr. Muhammad Khurram	Chief (Mgt/HR-IR)	
5.	Ayesha Niaz	Chief (Mgt/HR-Customs)	
6.	Ayesha Bashir Wani	Chief (F&C) – Customs	
7.	Muhammad Ali Khan	Secretary (Exp) - IR	
8.	Waqar Ahmed	Second Secretary (IR-CPF)	
9.	Dr. Muhammad Amir Malik	Chief Executive Officer, PRAL	