



## INVITATION TO BID

### BID(S) EVALUATION REPORT

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 <sup>th</sup> December, 2024
Bids Submission date	9 <sup>th</sup> 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 <sup>rd</sup> February, 2025
Financial Bid Evaluation Report Signing date	10 <sup>th</sup> March, 2025

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<b>Annexure-I</b>	Technical Bids Evaluation Report
<b>Annexure-II</b>	Financial Bids Evaluation Report.

## 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. Commencement of Services: 15-Feb-2025
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. Procurement Committee

Following Procurement Committee was designated for the approval of bid(s) evaluation report(s) and decided to award the contract to qualified bidders:

Sr. No	Name	Designation	Role
1.	Mr. Mohammad Iqbal	Member (Admin/ HR)	Chairman/ Convener
2.	Mr. Ahmad Shuja Khan	Member (Audit/CRM)	Member
3.	Muhammad Ali Raza Hanjra	DG I&I, (Customs) Islamabad	Co-opted Member
4.	Mr. Muhammad Junaid Jalil Khan	Member (Customs Operations)	Member
5.	Mr. Freedoon Akram Sheikh	Chief (Admin & Finance)	Member
6.	Mr. Hasham Khalid Malik	Secretary Admin	Member

## 5. Evaluation Reports of Technical/ Financial Evaluation Committee:

The Technical/ Financial Evaluation Committee, as per mandate, finalized the bidding document, received and opened the bids (technical and financial) in accordance with the PPRA applicable rules and evaluated the bids (technical & financial) in accordance with the evaluation criteria of the RFB and submitted reports as per following:

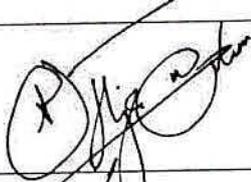
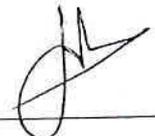
- Technical Bid(s) Evaluation Report on Dated: 3<sup>rd</sup> February, 2025 (Annexure-I).
- Financial Bid(s) Evaluation Report on Dated: 10<sup>th</sup> March, 2025 (Annexure-II).

The summary of technical qualified and financially lowest bidder(s), as per evaluation reports, is as under:

Zone	Bidder	Bid Submitted % Per Auditor (Service Charges % of fixed salary inclusive of all mandatory payments as per labor laws)
South	M/s International Consulting Associates Pvt. Ltd (JV)	9.70%
Central	M/s Outriders Pvt Ltd	18.77%
North	M/s Baker Tilly & M/s Solochoicez Pvt. Ltd. (JV)	21.95%

#### 6. Procurement Committee Recommendations (PEC)

In view of the Technical/ Financial Evaluation committee bid(s) evaluation reports (technical and financial bids) the PEC comprehended that the lowest bid received for South Zone seems appropriate. Therefore, PEC has hereby decided to award the work of South Zone to the lowest bidder M/s International Consulting Associates Pvt. Ltd (JV). The award of work of Center and North Zone(s) shall be decided in subsequent meeting after further consideration and in accordance with the implementation phasing of the initiative.

Name	Designation	Role	Signatures
Mr. Mohammad 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. Muhammad Junaid Jalil Khan	Member (Customs Operations)	Member	
Mr. Freedoan Akram Sheikh	Chief (Admin & Finance)	Member	
Mr. Hasham Khalid Malik	Secretary Admin	Member	

## TECHNICAL EVALUATION REPORT

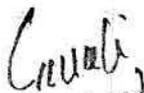
(As Per Rule 35 of PP Rules, 2004)

- |                                  |   |
|----------------------------------|---|
| 1. Name of Procuring Agency      | Federal Board of Revenue  |
| 2. Method of Procurement         | Single Stage Two Envelope – Invitation to Bid Open                |
| 3. Title of Procurement          | Hiring of HR Firm for Provision of Personnel and Payroll Services |
| 4. Tender Inquiry No.            |   |
| 5. PPRA Ref. No. (TSE)           |   |
| 6. Date & Time of Bid Closing    | 9 <sup>th</sup> January, 2025 11:00 AM                            |
| 7. Date & Time of Bid Opening    | 9 <sup>th</sup> January, 2025 11:30 AM                            |
| 8. No of Bids Received           | 8   |
| 9. Criteria for Bid Evaluation   | Annex-A (Bid Evaluation Report attached)                          |
| 10. Details of Bid(s) Evaluation | Annex-A (Bid Evaluation Report attached)                          |

Name of Bidder	Technical Marks (if Applicable)	Rule/Regulation/SBD'/Policy/ Basis for Technical Rejection / Acceptance as per Rule 35 of PP
Ability	Non-Responsive	<b>Accepted:</b> Baker Tilly, Solochoicez (JV) HR Business Solutions International Consulting, FSC Integrated Services, Kamayi (JV) NKC Out Riders Pak Multi  <b>Rejected:</b> Ability (Did not provide payroll details and number of personnel provided in any project) Phinehas and Co (Bid Security not attached as required under section VIII form 8.7 and Section IX- Checklist Sr. 01.)
Baker Tilly, Solochoicez (JV)	Responsive	
HR Business Solutions	Responsive	
International Consulting, FSC Integrated Services, Kamayi (JV)	Responsive	
NKC	Responsive	
Out Riders	Responsive	
Pak Multi	Responsive	
Phinehas and Co	Non-Responsive	

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

Signature:



Official Stamp:

Muhammad Ali Khan  
Secretary (Expenditure)  
Federal Board of Revenue  
Islamabad

\*Standard Bidding Documents (SBD).

**South**

Sr. No	Eligibility Criteria	Bidders				
		Ability	International Consulting, FSC Integrated Services, Kamayi (IV)	NKC	Out Riders	Pak Multi
1	A copy of the Certificate of Registration/Incorporation from the Security and Exchange	Confirmation	Yes	Yes	Yes	Yes
		Document Type	Certificate of Incorporation	Certificate of Incorporation	Certificate of Incorporation	Certificate of Incorporation
2	Valid Tax Compliance Certificate for NTN and STRN with active status on ATL both for NTN & STN.	Confirmation	Yes	Yes	Yes	Yes
		Document Type	Taxpayer Online Verification Certificate	Taxpayer Online Verification Certificate	Taxpayer Online Verification Certificate	Taxpayer Online Verification Certificate
3	Undertaking on stamp paper of appropriate value; that no litigations have been initiated	Confirmation	Yes	Yes	Yes	Yes
		Document Type	Undertaking on stamp paper	Undertaking on stamp paper	Undertaking on stamp paper	Undertaking on stamp paper
4	The bidder shall provide an undertaking that the bidder has not been declared blacklisted by any	Confirmation	Yes	Yes	Yes	Yes
		Document Type	Undertaking on stamp paper	Undertaking on stamp paper	Undertaking on stamp paper	Undertaking on stamp paper
5	The firm must have been registered/incorporated, as mentioned above, in Pakistan for	Confirmation	Yes	Yes	Yes	Yes
		Document Type	Certificate of Incorporation	Certificate of Incorporation	Certificate of Incorporation	Certificate of Incorporation
6	Completed at least 2 similar assignments	Confirmation	No Did not provide payroll for 300 personnel for the last 2 year for single client	Yes	Yes	Yes

**Central**

Sr. No	Eligibility Criteria	Central					
		Baker Tilly, Solochoicez (JV)	HR Business Solutions	International Consulting, FSC Integrated Services, Kamayi (JV)	NKC	Out Riders	Phinehas and Co
1	A copy of the Certificate of Registration/Incorporation from the Security and Exchange Commission of Pakistan or any other entity with lawful jurisdiction thereof.	Confirmation	Yes	Yes	Yes	Yes	Yes
		Document Type	Certificate of Incorporation	Certificate of Incorporation	Certificate of Incorporation	Certificate of Incorporation	Certificate of Incorporation
2	Valid Tax Compliance Certificate for NTN and STRN with active status on ATL both for NTN & STN.	Confirmation	Yes	Yes	Yes	Yes	Yes
		Document Type	Taxpayer Online Verification Certificate	Taxpayer Online Verification Certificate	Taxpayer Online Verification Certificate	Taxpayer Online Verification Certificate	Taxpayer Online Verification Certificate
3	Undertaking on stamp paper of appropriate value; that no litigations have been initiated against the firm from any Public Sector entity otherwise provide complete details of such litigations, including but not limited to, the nature/description of litigation, the amount under dispute etc	Confirmation	Yes	Yes	Yes	Yes	Yes
		Document Type	Undertaking on stamp paper	Undertaking on stamp paper	Undertaking on stamp paper	Undertaking on stamp paper	Undertaking on stamp paper
4	The bidder shall provide an undertaking that the bidder has not been declared blacklisted by any national institution and/or by any international/foreign organization	Confirmation	Yes	Yes	Yes	Yes	Yes
		Document Type	Undertaking on stamp paper	Undertaking on stamp paper	Undertaking on stamp paper	Undertaking on stamp paper	Undertaking on stamp paper
5	The firm must have been registered/incorporated, as mentioned above, in Pakistan for the last 5 years.	Confirmation	Yes	Yes	Yes	Yes	Yes
		Document Type	Certificate of Incorporation	Certificate of Incorporation	Certificate of Incorporation	Certificate of Incorporation	Certificate of Incorporation
6	Completed at least 2 similar assignments	Confirmation	Yes	Yes	Yes	Yes	Yes
7	Bid Security Attached	Confirmation	Yes	Yes	Yes	Yes	No

Sr. No	Eligibility Criteria	Confirmation					
		Document Type	Confirmation				
1	A copy of the Certificate of Registration/Incorporation from the Registrar and Exchange Commission of Pakistan or any other entity with lawful jurisdiction thereof.	Document Type	Certificate of Incorporation				
		Confirmation	Yes				
2	Valid Tax Compliance Certificate for NTN and STRN & STN.	Document Type	Taxpayer Online Verification Certificate				
		Confirmation	Yes				
3	Undertaking on stamp paper of appropriate value; that no litigations have been initiated against the firm from any Public Sector entity otherwise provide complete details of such litigations, including but not limited to, the nature/description of litigation, the amount under dispute etc	Document Type	Undertaking on stamp paper				
		Confirmation	Yes				
4	The bidder shall provide an undertaking that the bidder has not been declared and/or by any international/foreign organization	Document Type	Undertaking on stamp paper				
		Confirmation	Yes				
5	The firm must have been registered/incorporated, as mentioned above, in Pakistan for the last 5 years.	Document Type	Certificate of Incorporation				
		Confirmation	Yes				
6	Completed at least 2 similar assignments	Document Type	Certificate of Incorporation				
		Confirmation	Yes				
51. No	Eligibility Criteria	Baker Tilly, Soloholics (JV)	HR Business Solutions	International Consulting, FSC Integrated Services, Karmay (JV)	NKC	Out Riders	Pak Multi
		Confirmation	Yes	Yes	Yes	Yes	Yes
1	A copy of the Certificate of Registration/Incorporation from the Registrar and Exchange Commission of Pakistan or any other entity with lawful jurisdiction thereof.	Document Type	Certificate of Incorporation	Certificate of Incorporation	Certificate of Incorporation	Certificate of Incorporation	Certificate of Incorporation
		Confirmation	Yes	Yes	Yes	Yes	Yes
2	Valid Tax Compliance Certificate for NTN and STRN & STN.	Document Type	Taxpayer Online Verification Certificate	Taxpayer Online Verification Certificate	Taxpayer Online Verification Certificate	Taxpayer Online Verification Certificate	Taxpayer Online Verification Certificate
		Confirmation	Yes	Yes	Yes	Yes	Yes
3	Undertaking on stamp paper of appropriate value; that no litigations have been initiated against the firm from any Public Sector entity otherwise provide complete details of such litigations, including but not limited to, the nature/description of litigation, the amount under dispute etc	Document Type	Undertaking on stamp paper	Undertaking on stamp paper	Undertaking on stamp paper	Undertaking on stamp paper	Undertaking on stamp paper
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6	Completed at least 2 similar assignments	Document Type	Certificate of Incorporation	Certificate of Incorporation	Certificate of Incorporation	Certificate of Incorporation	Certificate of Incorporation
		Confirmation	Yes	Yes	Yes	Yes	Yes



## INVITATION TO BID

### FINANCIAL BID(S) EVALUATION REPORT

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Invitation to Bid Title	Hiring of HR Firm for Provision of Personnel and Payroll Services
Invitation to Bid Issuance/ Publishing Date	15 <sup>th</sup> December, 2024
Bids Submission date	9 <sup>th</sup> January, 2025
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Procurement Method/ Process	Single Stage Two Envelope – Invitation to Bid – Open
Technical Bids Evaluation Report Signing Date	3 <sup>rd</sup> February, 2025
Financial Bid Opening Date	25 <sup>th</sup> February, 2025

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<b>Annexure-I</b>	Technical Bids Evaluation Report
<b>Annexure-II</b>	Financial Bids Opening Statements.

## 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.

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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
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	Package-1 Central	135	18	153
	Package-1 North	120	10	130

## 3. Brief Terms of Invitation to Bid Document

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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 15<sup>th</sup> 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 <sup>th</sup> December, 2024 (Clippings enclosed at Annex-I)
Bidding documents made available for distribution	15 <sup>th</sup> December, 2024
Price of Bidding document	Freely available to download
Initial Technical Bid Opening Date as per Invitation to Bid Notification	3 <sup>rd</sup> January, 2025
Pre-Bid Meeting Date	19 <sup>th</sup> December, 2024
Amendment No. 01 to Invitation for Bid Date	1 <sup>st</sup> 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 <sup>th</sup> January, 2025
Corrigendum No. 01 Date	1 <sup>st</sup> January, 2025

Corrigendum No. 01 Scope	Notification of extension in bid submission date up to 9 <sup>th</sup> January, 2025
Technical Bid Opening meeting date and time	9 <sup>th</sup> January, 2025   1100 Hrs.
Technical Evaluation Report Signing date	3 <sup>rd</sup> February, 2025
Financial Bid Opening meeting date and time	25 <sup>th</sup> February, 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 9<sup>th</sup> January, 2025 were evaluated by Technical/ Financial Evaluation Committee and signed the Technical Bid(s) Evaluation Report on 3<sup>rd</sup> February, 2025 (**Annexure-I**). The summary of Qualified/ Responsive Bid(s) and Dis-Qualified/ Non-Responsive Bid(s) is as under:

#### 7. Financial Bid Opening

In accordance with the bid opening procedure of Single Stage Two Envelope method, the bidders were informed about financial bid opening on 21<sup>st</sup> February, 2025. The financial bids were opened publicly on the scheduled date and time by the Technical/ Financial Evaluation Committee in presence of bidders authorized representatives. The financial bids were opened 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:

*After bidders are technically qualified for each package, financial bids shall be opened location wise packages. Sequence shall be as follows:*

1. South
2. Central
3. North

*Any bidder who has bid for more than one package and is deemed as to have Most Advantageous Bid (MAB) for selection on the basis of evaluated financial bid for a package as opened in a sequence above, his subsequent financial bids for other packages will not be opened and returned unopened to the bidder.*

The bid opening statement(s) are placed at **Annexure-II**.

#### 8. 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,

Corrigendum No. 01 Scope	Notification of extension in bid submission date up to 9 <sup>th</sup> January, 2025
Technical Bid Opening meeting date and time	9 <sup>th</sup> January, 2025   1100 Hrs.
Technical Evaluation Report Signing date	3 <sup>rd</sup> February, 2025
Financial Bid Opening meeting date and time	25 <sup>th</sup> February, 2025

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Following Technical/ Financial Evaluation Committee was designated for the evaluation of the subject Invitation to Bid:

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

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*Any bidder who has bid for more than one package and is deemed as to have Most Advantageous Bid (MAB) for selection on the basis of evaluated financial bid for a package as opened in a sequence above, his subsequent financial bids for other packages will not be opened and returned unopened to the bidder.*

The bid opening statement(s) are placed at **Annexure-II**.

#### 8. 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
<b>South Zone:</b>			
1	M/s Outriders Pvt Ltd	18.77%	Bid opened
2	M/s International Consulting Associates Pvt. Ltd. (JV)	9.70 %	Lowest bid
3	M/s Pakmulti Services Pvt Ltd	23.47%	Bid opened
4	M/s NKC (SMC-Pvt) Ltd	45%	Bid opened
<b>Central Zone:</b>			
1	M/s Outriders Pvt Ltd	18.77%	Lowest bid
2	M/s International Consulting Associates Pvt. Ltd. (JV)	Bid not opened	Already lowest in South region
3	M/s Baker Tilly / M/s Solochoicez Pvt Ltd (JV)	24.95%	Bid opened
4	M/s HR Business Solutions Pvt Ltd	44.44%	Bid opened
5	M/s NKC (SMC-Pvt) Ltd	45%	Bid opened
<b>North Zone:</b>			
1	M/s Outriders Pvt Ltd	Bid not opened	Already lowest in Central region
2	M/s International Consulting Associates Pvt. Ltd. (JV)	Bid not opened	Already lowest in South region
3	M/s Baker Tilly / M/s Solochoicez Pvt Ltd (JV)	21.95%	Bid opened <i>lowest</i>
4	M/s Pakmulti Services Pvt Ltd	23.55%	Bid opened
5	M/s HR Business Solutions Pvt Ltd	43.43%	Bid opened
6	M/s NKC (SMC-Pvt) Ltd	45%	Bid opened

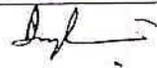
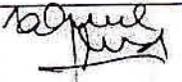
#### 9. Technical/ Financial Evaluation Committee Recommendations

Based on the financial bid evaluation, the following firms were found to be the lowest bidders for each region:

- South Region: M/s International Consulting Associates Pvt. Ltd. (JV) (9.70%)
- Central Region: M/s Outriders Pvt Ltd (18.77%)
- North Region: M/s Baker Tilly / M/s Solochoicez Pvt Ltd (JV) (21.95%)

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 (Mg/HR-IR)	

*Financial bids for Central & North regions are substantially higher than South. Procurement committee may re-visit this aspect*

5.	Rizwan Salabat	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	