

**Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 22nd December, 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 "Express" and daily, "The News" on 17.12.2025 (Wednesday). 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 22.12.2025 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. Two (02) representatives of firm were present personally and (01) one representative 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. The firms were advised to submit their inquiries and suggestions through email for replying 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.

SUBJECT: **HIRING OF HR FIRM FOR PROVISION OF AUDITORS AND PAYROLL SERVICES (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

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

S.No.	Name of Firm	Name of Representative	Contact Information	Status
1.	M/s Pak Multi Services (Pvt) Limited	Lt. Col (R) Rashidullah Khan	0332-7915875	Present
2.	M/s Pak Multi Services (Pvt) Limited	Mr. Qasim		On-Line
3.	M/s Solochoicez	Mr. Shahbaz Gill	0332-5689380	Present

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)**

Sr. No.	RFB Section / Clause	Clarification / Recommendation	Response / Amendment
1	Section VII: GCC Clause No. 20	<p>There is a limited resource pool of CAs / CAs Finalist, ACCAs and ACMAs available for the headhunting and recruitment. Para 20 of GCC i.e Liquidated Damages given on page 62 may please be deleted. 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>Recommendation. It is suggested that if a firm is able to achieve headhunting and onboarding of 80%, the clause of Liquidated Damages should not apply to it.</p>	The Advertised terms shall prevail.
2	Section II: ITB Clause No. 40	<p>There is a limited resource pool of CAs / CAs Finalist, ACCAs and ACMAs available for the headhunting. Para 40.4 on page 20, which outlines a probation period of 3 Months, which is against the spirit of the project and fair play, as the GCC termination clause on page 52 covers it comprehensively. It is suggested that Para 40.4 on page 20 may be deleted.</p> <p>Recommendation. If the para of probation period has to be retained, then, there should be a manageable and tangible targets to be met in the first 3 Months. It is suggested that selection of 65 to 75% of the auditors earmarked for a package be made as the Benchmark of successful achievement of the target in the Probation Period.</p>	The Advertised terms shall prevail.
3	Payments to the Service Provider	<p>There has been no clear mention of how the payments to the service provider will be carried out. Please clarify whether the Service Provider will pay the auditors from its own funds and FBR will reimburse the payments including salaries of auditors? Or FBR will release payments including salaries of auditors and HR Firms will then pay the auditors?</p>	The Advertised terms shall prevail. Please refer to the bidding document for clarification.

Sr. No.	RFB Section / Clause	Clarification / Recommendation	Response / Amendment
		<p>Recommendation. Payments to the service provider! HR Firms may please be given as following:-</p> <p>"The Services Provider shall submit a monthly invoice for the outsourced services by 1st of every month to the FBR after getting the verified attendance from FBR HQs. FBR, after necessary scrutiny will release the payments to the Service Provider so that it pay the outsourced resources by 5th of Every Month."</p>	
4	Delivery Schedule	<p>The deployment time mentioned in tender at page 30 is 2 - 8 weeks, which is insufficient for headhunting of auditors especially of 270 x Auditors in Central Zone and their onboarding, as the potential auditors will have to serve a minimum of 1 x Month Notice Period with their employers before joining FBR.</p> <p>Recommendation. It is suggested that the deployment time should be 10 — 12 Weeks with the flexibility to increase it with situation on the ground.</p>	Please refer to the Addendum No. 1 for further clarification.
5	Uniform Criteria and Selection Process	<p>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>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 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>It is highly recommended that there should NOT BE CO-OPTED MEMBER FROM AUDIT FIRMS 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>	The Advertised terms shall prevail.

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6	Monthly Invoice	<p>It is suggested that Audit Mentors who are CAs with more than 15 x Years experience may be made part of the interview panel / committee.</p> <p>The monthly invoice format does not have the mandatory regulatory payments of EOBI, GLI and Gratuity. Please clarify how the payments of EOBI, GLI and Gratuity will be paid to the HR Firms?</p>	<p>Please refer to the bidding document that already clarifies that format is to be finalized between successful bidder and FBR at the time of the contract.</p>
7	Paid Annual Leave & Health Insurance	<p>As per law the auditors will have the right to Paid Annual Leave of 14 x Days in a year and they are entitled to payment in lieu of Annual Leave if not availed. There has been no mention of Paid Annual Leave. Please clarify whether there will be payment of Annual Paid Leave or not?</p> <p>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 their package.</p>	<p>The Advertised terms shall prevail.</p>
8	Overtime and Working on Saturday and Sundays	<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>The Advertised terms shall prevail.</p>
9	Leave Policy Especially Maternity Leave	<p>There has been no mention of Office Timings and number of working days in a week in the tender. Moreover, there has been no mention of Leave Policy including Annual Leave and Maternity / Paternity Leave in the tender. Please clarify the leave policy and may be added in the tender document.</p>	<p>Please refer to the bidding document.</p>
10	Section V: Scope of Work - Engagement Period & Location of hired personnel	<p>The paragraph on page 34 of Tender may be amended as "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>The Advertised terms shall prevail.</p>
11	Termination of Outsourced Resources	<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.</p> <p>The service provider will then proceed with the termination of that particular resource (as per contract agreement between resource and service provider).</p>	<p>The Advertised terms shall prevail. Please refer to the bidding document</p>

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		<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>	
12	Breakdown of Salary	<p>Breakdown of Salary. As per Clause 139, second schedule — part 1 of Income Tax Ordinance 2001 (updated through Finance Act 2025), provides 10% relief to the employees if they are not paid health facility or reimbursement. After consulting with Tax Consultants and FBR relevant quarters, 10% relief can only be availed if there is a breakdown of Salary into atleast 2 categories i.e Basic Salary and any other head. It is suggested that instead of Lum Sum Salary, the salary of Third Party Auditors may please be broken down into 90% Basic Salary and 10% Misc Allowances.</p>	<p>The Advertised terms shall prevail. Please refer to the bidding document</p>
13	Salary CAs	<p>Salary 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).</p> <p>As per Tender document, page 45, the slab for CA Qualified Auditor is Rs 250,000, 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 325,000 — 400,000.</p>	<p>The Advertised terms shall prevail. Please refer to the bidding document</p>
14	Salary CA Finalist	<p>Salary CA Finalist. It is recommended that CA Finalist salary be increased from Rs 200,000 to Rs 225,000 —275,000.</p>	<p>The Advertised terms shall prevail.</p>