

# **FINAL EVALUATION REPORT**

## **(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 Auditors and Payroll Services (Phase-II)
4. Tender Inquiry No. 5(17)Secy(Admn)/2025
5. PPRA Ref. No. (TSE). TS765575E EPADS Ref. No. F-25121498622
6. Date & Time of Bid Closing 5<sup>th</sup> January, 2026 11:00 AM
7. Date & Time of Bid Opening 5<sup>th</sup> January, 2026 11:30 AM
8. Financial Bid Opening 10<sup>th</sup> February, 2026 11:30 AM
9. No of Bids Received 04
10. Criteria for Bid Evaluation Evaluation Report Attached.
- 11 Details of Bid(s) Evaluation Evaluation Report Attached.

Name of Bidder	Marks		Evaluated Cost /Total Bid Value	Rule/Regulation/SBD*/Policy/Basis of Rejection/Acceptance as per Rule 35 of PP Rules, 2004.
	Technical (if applicable)	Financial (if applicable)		
M/s International Consulting Association (Lead Bidder)/FSC Integrated Services (JV Bidder/Partner)	N/A	N/A	<b>10.50%</b>	<b>(South Zone) Accepted (Most Advantageous Bid)</b>
M/s Solochoicez Pvt Ltd	N/A	N/A	<b>9.49%</b>	<b>(Center Zone) Accepted (Most Advantageous Bid)</b>
M/s Pak Multi Services Pvt Ltd	N/A	N/A	<b>8.99%</b>	<b>(North Zone) Accepted (Most Advantageous Bid)</b>

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

Signature: \_\_\_\_\_

Official Stamp:

**Farrukh Amir Sial**  
**Secretary (Administration)**  
**Federal Board of Revenue**  
**Islamabad**

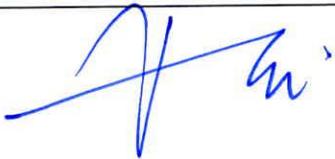
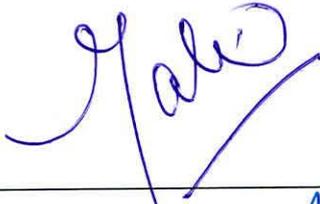
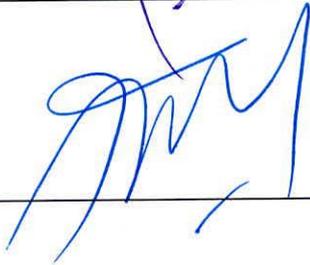
*(Remaining committee members signature placed at Annex-I)*

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

5(17)Secy(Admn)/2025

**FINAL EVALUATION REPORT**

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

<b>Designation</b>	<b>Role</b>	<b>Signatures</b>
Member (Admin/ HR)	Chairman/ Convener	
Member (Audit/CRM)	Member	
Member (Customs Operations)	Member	
Chief (Admin & Finance)	Member	
Secretary (Adminstratin)	Secretary (Procurement Committee)	

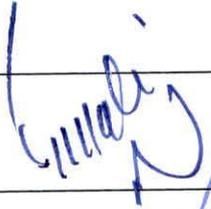


**Federal Board of Revenue**  
Revenue Division – Government of Pakistan

## **INVITATION TO BID**

### **FINANCIAL BID(S) EVALUATION/ COMBINED EVALUATION REPORT**

<b>Invitation to Bid Reference No.</b>	TS765575E
<b>Invitation to Bid Title</b>	<b>Hiring of HR Firm for Provision of Auditors and Payroll Services (Phase-II)</b>
<b>Invitation to Bid Issuance/ Publishing Date</b>	17 <sup>th</sup> December, 2025
<b>Pre-Bid meeting Date</b>	22 <sup>nd</sup> December, 2025
<b>Corrigendum-01 regarding (Issuance of Addendum No.1)</b>	31 <sup>st</sup> December 2025
<b>ADDENDUM NO. 1 regarding amendments in clauses/sections of IFB</b>	31 <sup>st</sup> December 2025
<b>Bids Submission Date</b>	5 <sup>th</sup> January 2026
<b>Publishing</b>	National Press (two leading national daily newspapers – One English and One Urdu) Website(s): FBR
<b>Procurement Method/ Process</b>	Single Stage Two Envelope – Open Competitive Bidding Process
<b>Technical Bids Evaluation Report Signing Date</b>	28 <sup>th</sup> January, 2026
<b>Financial Bids Evaluation Report Signing Date</b>	20 <sup>th</sup> February, 2026

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

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**Annexure-II** Technical Bid Evaluation Report

**Annexure-III** Mandatory/Marking Technical Bid Evaluation Criteria (Technical/ Financial)

**Annexure-IV** Financial Bid Opening Statement

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

## 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 **521** 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
Number of Positions	Package-1 South	165
	Package-1 Central	270
	Package-1 North	086
<b>Total:</b>		<b>521</b>

## 3. Brief Terms of Invitation to Bid Document

Period for delivery of services	<p>Three (3) Years extendable by One (1) Year subject to satisfactory Performance and Mutual Agreement of both Parties. Expected commencement date for Provision of Non-Consultancy Services:</p> <p>01st February 2026</p> <p><b>Timeline:</b></p> <p>The bidder that is awarded the contract is required to provide the required number of personnel preferably within 3-10 weeks from the date of award of the contract.</p> <p><b>Engagement Period &amp; Location of hired personnel:</b></p> <ol style="list-style-type: none"><li>1. Auditors provided will have engagement period of three years which will not be extendable under any circumstances.</li><li>2. Personnel can be posted in any city within the package region.</li><li>3. FBR reserves the right, in extraordinary circumstances and as per its needs, to post the personnel provided in any city outside the region as well. However, that number shall not exceed 10% of the number of personnel advertised in a specific package.</li></ol>
Bid Validity from bid opening	The Bid Validity period shall be 150 days from the date of submission of bids.
Bid Security	The amount of Bid Security shall be PKR 500,000/-.
Performance Guarantee	The amount of performance guarantee shall be 3% (percent) of

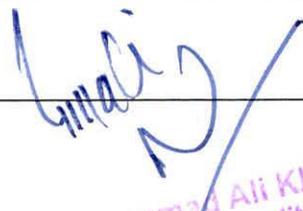
	Total Service Consideration during the length of contract in the form of Bank Guarantee / CDR in favor of the Federal Board of Revenue
Liquidated Damages	If the Bidder fails to provide services as required under the contract or in case of any data loss/data breach or any incident compromising the data security or other such failures related to any services, the Bidder shall pay to the procuring agency as Liquidated Damages at a rate of 0.1% to 10% of the Contract value, in accordance with the extent of performance failure & the cost of investigating such incidents as judged by the Authority.
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 Competitive Bidding Process. Invitation to Bid notification was published in national press (two leading national daily newspapers – One English and One Urdu) on 17<sup>th</sup> December, 2025 (**Annexure-I**) as well as uploaded on e-PADS, FBR (<https://www.fbr.gov.pk/>) and PPRA (<https://www.ppra.gov.pk>).

<b>Invitation to Bid Reference No.</b>	<b>TS765575E</b>
<b>Invitation to Bid Title</b>	<b>Hiring of HR Firm for Provision of Auditors and Payroll Services (Phase-II)</b>
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<b>Technical Bids Evaluation Report Signing Date</b>	28 <sup>th</sup> January, 2026
<b>Financial Bids Evaluation Report Signing Date</b>	20 <sup>th</sup> February, 2026

#### 5. Technical/ Financial Evaluation Committee

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

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

Sr. No	Name	Designation	Role
1.	Mr. Zubair Bilal	Member (IR-Operations), FBR	<b>Chairman/ Convener</b>
2.	Mr. Ashhad Jawwad	Member (Customs Policy)	Member
3.	Dr. Najeebullah	Chief (Tax Reforms)	Member
4.	Dr. Muhammad Khurram	Chief (Mgt/HR-IR)	Member
5.	Ms. Ayesha Niaz	Chief (Mgt/HR-Customs)	Member
6.	Dr. Farid Ahmed Khan	Chief (F&C) – Customs	Member
7.	Mr. Muhammad Ali Khan	Secretary (Expenditure), FBR	Member/Secretary
8.	Mr. Waqar Ahmed	Second Secretary (IR-CPF)	Member
9.	Faisal Sattar	Chief Executive (PRAL)	Member

#### 6. Technical Evaluation of Bid(s)

On the bid submission and opening date and time (30<sup>th</sup> December, 2025 at 11:30 AM), bids were received from the following bidders:

Sr. No	Bidder	Bid Submitted	Remarks
1.	Int. Consulting Association (Lead Bidder)/ FSC Integrated Services (JV Bidder/Partner)	✓	Bid Submitted in Hard Copy and also on EPADS as required.
2.	Solochoicez Pvt Ltd	✓	Bid Submitted in Hard Copy and also on EPADS as required
3.	Pak Multi Services (Pvt) Ltd	✓	Bid Submitted in Hard Copy and also on EPADS as required
4.	NCBMS CTS Pvt Ltd (Lead Bidder)/ National Consulting (JV Partner)	✓	Bid Submitted in Hard Copy and also on EPADS as required

The Technical Bid Evaluation Report is attached at **Annexure-II** and the following score has been achieved by the bidders as per technical bid evaluation criteria (**Annexure-III**) already defined in the Request for Bids:

Sr. No.	Bidder	Zones	Technical Bid Evaluation criteria	Remarks
1.	Int. Consulting Association (Lead Bidder)/ FSC Integrated Services (JV Bidder/Partner)	South, Center, North	Fulfill the mandatory requirements for eligibility and responsiveness as given in the technical bid evaluation criteria.	Qualifies the Bid Technical Evaluation Criteria

2.	Solochoicez Pvt Ltd	North, Centre	-do-	Qualifies the Technical Bid Evaluation Criteria
3.	Pak Multi Services (Pvt) Ltd	North	-do-	Qualifies the Technical Bid Evaluation Criteria
4.	NCBMS CTS Pvt Ltd (Lead Bidder)/ National Consulting (JV Partner)	North	Non-responsive due to non-fulfilling the technical bid evaluation criteria.	Disqualifies due to non-fulfilling the technical bid evaluation criteria.

The bids in respect of **M/s Int. Consulting Association, M/s Solochoicez Pvt Ltd** and **M/s Pak Multi Services (Pvt) Ltd** for **North Zone** were accepted by the Technical Evaluation Committee being Responsive to the Invitation to Bid and complying to the minimum requirements of Technical Bid Evaluation Criteria. The complete technical bid evaluation report is attached at **Annexure-II**.

#### 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 for **10<sup>th</sup> February, 2026**. The financial bid of responsive bidder was 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 instructions provided in the bidding documents. The financial bid opening statement(s) is placed at **Annexure-IV**.

#### 8. **Evaluation of Financial Bid(s)**

The financial bid was evaluated by the Technical/ Financial Evaluation Committee in accordance with criteria defined in the Request for Bids. The evaluation summary is as under:

Sr. No.	Bidder Name	Zones	Total quoted amount inclusive of all taxes (In Rs. )	Total quoted amount in percentage terms
1.	Int. Consulting Association (Lead Bidder)/ FSC Integrated Services (JV Bidder/Partner)	South	Rs. 1,515,752,602/-	CA Qualified = 10.50% CA Finalist = 10.50% ACCA/ACMA Auditors = 10.50%
		Centre	Rs. 2,408,784,209/-	CA Qualified = 08.25% CA Finalist = 07.75% ACCA/ACMA Auditors = 07.75%
		North	Rs. 782,060,708/-	CA Qualified = 10.00% CA Finalist = 09.15% ACCA/ACMA Auditors = 09.75%
2.	Solochoicez Pvt Ltd	Centre	Rs. 2,451,762,214/-	CA Qualified = 09.49% CA Finalist = 09.49% ACCA/ACMA Auditors = 09.49%
		North	Rs. 786,425,577/-	CA Qualified = 09.95% CA Finalist = 09.95% ACCA/ACMA Auditors = 09.95%
3.	Pak Multi Services (Pvt) Ltd	North	Rs. 778,574,160/-	CA Qualified = 08.99% CA Finalist = 08.99% ACCA/ACMA Auditors = 08.99%

## 9. Technical/ Financial Evaluation Committee Recommendations

As per the evaluation criteria stated in the bidding documents, using the using the Quality and Cost Based Selection (QCBS) approach, following is the status of bid:

Sr. No.	Bidder Name	Zone	Compliance of Technical Evaluation Score/ Criteria's	Quoted amount	Financial Bid Evaluation Score in percentage terms	Status/ Remarks
1.	Int. Consulting Association (Lead Bidder)/ FSC Integrated Services (JV Bidder/Partner)	South	Responsive	Rs. 1,515,752,602/-	CA Qualified = 10.50% CA Finalist = 10.50% ACCA/ACMA Auditors = 10.50%	Ranked the first and Most Advantageous Bid (MAB) in South Zone.
2.	Solochoicez Pvt Ltd	Center	Responsive	Rs. 2,451,762,214/-	CA Qualified = 09.49% CA Finalist = 09.49% ACCA/ACMA Auditors = 09.49%	Ranked the first and Most Advantageous Bid (MAB) in Center Zone.
3.	Pak Multi Services (Pvt) Ltd	North	Responsive	Rs. 778,574,160/-	CA Qualified = 08.99% CA Finalist = 08.99% ACCA/ACMA Auditors = 08.99%	Ranked the first and Most Advantageous Bid (MAB) in North Zone.

Based on the technical and financial bid score and method of evaluation already defined in the RFB, bids in respect of **M/s Int. Consulting Association (Lead Bidder)/ FSC Integrated Services (JV Bidder/Partner)**, **M/s Solochoicez Pvt Ltd** and **M/s Pak Multi Services (Pvt) Ltd** were found to be the Most Advantageous Bids (MABs) in respective zones as given above.

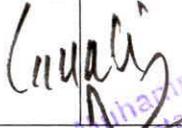
  
Muhammad Ali Khan  
Secretary (Expenditure)  
Federal Board of Revenue  
Islamabad

# FINANCAIL BID OPENING SHEET

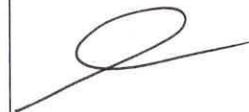
PPRA Web Reference No: TS-765575E  
 E-Paid Reference No: F-25121498622  
 Title: Hiring of HR Firm for Provision of Auditors and Payroll Services (Pvt) Ltd. (Phase-II)  
 Financial Bid Opening Date/ Time: 10th February, 2026 (11:30 a.m.)

S.No.	Name of Bidder/Firms	Total Bid Value (In Rs.)		Remarks (If any)	Signature of Bidders' Representative
		In Figure	In Words		
1.	✓ M/s International Consulting Associates (Pvt) Ltd (Lead Bidder)/FSC Integrated Services (Pvt) Ltd (JV Bidder) (Package 01 = South)	CA qualified = 10.50% CA Finalist = 10.50% ACCA/ACMA = 10.50% Auditors			Did not attend the meeting
	✗ M/s International Consulting Associates (Pvt) Ltd (Lead Bidder)/FSC Integrated Services (Pvt) Ltd (JV Bidder) (Package 02 = Centre)	CA qualified = 8.25% CA Finalist = 7.75% ACCA/ACMA = 7.75% Auditors			
	✗ M/s International Consulting Associates (Pvt) Ltd (Lead Bidder)/FSC Integrated Services (Pvt) Ltd (JV Bidder) (Package 03 = North)	CA qualified = 10.00% CA Finalist = 9.15% ACCA/ACMA = 9.75% Auditors			
2.	✓ M/s Solochoicez (Pvt) Ltd (Package 02 = Centre)	CA qualified = 9.49% CA Finalist = 9.49% ACCA/ACMA = 9.49% Auditors			
	✗ M/s Solochoicez (Pvt) Ltd (Package 03 = North)	CA qualified = 9.95% CA Finalist = 9.95% ACCA/ACMA = 9.95% Auditors			
3.	✓ M/s Pak Multi Services (Pvt) Ltd (Package 03 = North)	CA qualified = 8.99% CA Finalist = 8.99% ACCA/ACMA = 8.99% Auditors			 10/2/26
4.	M/s NCBMS (Package 03 = North)			Did not qualify technically, Bid not opened.	

  
**Farrukh Amir Gial**  
 Secretary (Administration)

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

**ATTENDANCE SHEET OF VENDORS FOR FINANCAIL BIDS OPENING MEETING HELD ON  
10TH FEBRUARY, 2026 AT 11:30 A.M. REGARDING "HIRING OF HR FIRM FOR PROVISION OF AUDITORS  
AND PAYROLL SERVICES (PVT) LTD. (PHASE-II)"**

S.No.	Name of firms	Name of Bidders/Authorized Representative	CNIC No. & Contact No.	Signature
1.	M/s SOLO CODES PVT LTD	MR. WAZAHAT SY	61101-7713754-5 0333-9554700	
2.	M/s Pak Multi Services Pvt Ltd	Lt Col Rasheedullah, (Retired)	38301-1879689-7 0332 7915875	
3.				
4.				

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

  
**Farrukh Asair Sial**  
 Secretary (Administration)

**ATTENDANCE SHEET OF COMMITTEE'S MEMBERS FOR FINANCAIL BIDS OPENING MEETING  
HELD ON 10TH FEBRUARY, 2026 AT 11:30 A.M. REGARDING "HIRING OF HR FIRM FOR PROVISION OF  
AUDITORS AND PAYROLL SERVICES (PVT) LTD. (PHASE-II)"**

S.No.	Name of Officer & Designation	Time	Signature
1.	Muhammad Di Khan	Rec-Eng	
2.	Farrukh Amir Sial	Sec. Admin	
3.			
4.			
5.			
6.			
7.			

# TECHNICAL EVALUATION REPORT

(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 Auditors and Payroll Services (Phase-II)
4. Tender Inquiry No. 5(17)Secy(Admn)/2025
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9. Criteria for Bid Evaluation Technical Bid Evaluation Report Attached.
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Name of Bidder	Technical Marks (if applicable)	Rule/Regulation/SBD*/Policy/Basis of Rejection/Acceptance as per Rule 35 of PP Rules, 2004.
M/s International Consulting Association (Lead Bidder)/FSC Integrated Services (JV Bidder/Partner)	-	Responsive Region: (South, Center & North)
M/s Solochoicez Pvt Ltd	-	Responsive Region: (Center & North)
M/s Pak Multi Services Pvt Ltd	-	Responsive Region: (North)
M/s NCBM CTS Pvt Ltd (Lead Bidder)/ National Consulting (JV Partner)	-	Non-Responsive

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

Signature: \_\_\_\_\_

Official Stamp: \_\_\_\_\_

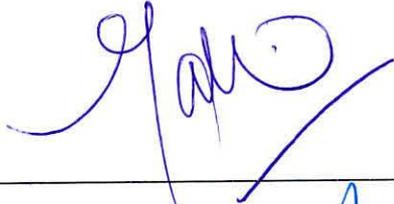
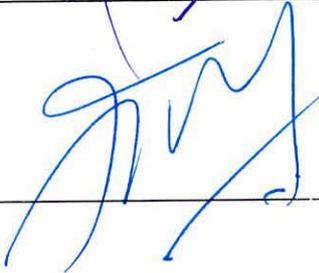
**Perukh Anir Ghosh**  
Secretary (Administration)

(Remaining committee members signature placed at Annex-I)

\*Standard Bidding Documents (SBD).

5(17)Secy(Admn)/2025

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

Designation	Role	Signatures
Member (Admin/ HR)	Chairman/ Convener	
Member (Audit/CRM)	Member	
Member (Customs Operations)	Member	
Chief (Admin & Finance)	Member	
Secretary (Adminstratin)	Secretary (Procurement Committee)	



## INVITATION TO BID

### TECHNICAL BID(S) EVALUATION REPORT

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Technical Bids Evaluation Report Signing Date	28-01-2026

  
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<b>Annexure-I</b>	Invitation to Bid Publications (Clippings)
<b>Annexure-II</b>	Technical Bid Opening Statement.
<b>Annexure-III</b>	Mandatory Requirements for Eligibility/Responsiveness/ Bid Evaluation Criteria (Technical)

## 1. Project Background

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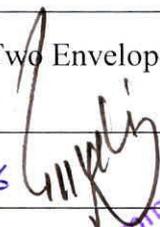
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Bid Security	The amount of Bid Security shall be PKR 500,000/-.
Performance Guarantee	The amount of performance guarantee shall be 3% (percent) of Total Service Consideration during the length of contract in the form of Bank Guarantee / CDR in favor of the Federal Board of Revenue
Liquidated Damages	If the Bidder fails to provide services as required under the contract or in case of any data loss/data breach or any incident compromising the data security or other such failures related to any services, the

	Bidder shall pay to the procuring agency as Liquidated Damages at a rate of 0.1% to 10% of the Contract value, in accordance with the extent of performance failure & the cost of investigating such incidents as judged by the Authority.
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 Competitive Bidding Process. Invitation to Bid notification was published in national press (two leading national daily newspapers – One English and One Urdu) on 17<sup>th</sup> December, 2025 (**Annexure-I**) as well as uploaded on e-PADS, FBR (<https://www.fbr.gov.pk/>) and PPRA (<https://www.ppra.gov.pk>).

<b>Invitation to Bid Reference No.</b>	TS765575E
<b>Invitation to Bid Title</b>	Hiring of HR Firm for Provision of Auditors and Payroll Services (Phase-II)
<b>Invitation to Bid Issuance/ Publishing Date</b>	17 <sup>th</sup> December, 2025
<b>Pre-Bid meeting Date</b>	22 <sup>nd</sup> December, 2025
<b>Corrigendum-01 regarding (Issuance of Addendum No.1)</b>	31 <sup>st</sup> December 2025
<b>ADDENDUM NO. 1 regarding amendments in clauses/sections of IFB</b>	31 <sup>st</sup> December 2025
<b>Bids Submission Date</b>	5 <sup>th</sup> January 2026
<b>Publishing</b>	National Press (two leading national daily newspapers – One English and One Urdu) Website(s): FBR
<b>Procurement Method/ Process</b>	Single Stage Two Envelope – Open Competitive Bidding Process
<b>Technical Bids Evaluation Report Signing Date</b>	28-01-2026 

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

#### 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.	Mr. Zubair Bilal	Member (IR-Operations), FBR	<b>Chairman/ Convener</b>
2.	Mr. Ashhad Jawwad	Member (Customs Policy)	Member
3.	Dr. Najeebullah	Chief (Tax Reforms)	Member

4.	Dr. Muhammad Khurram	Chief (Mgt/HR-IR)	Member
5.	Ms. Ayesha Niaz	Chief (Mgt/HR-Customs)	Member
6.	Dr. Farid Ahmed Khan	Chief (F&C) – Customs	Member
7.	Mr. Muhammad Ali Khan	Secretary (Expenditure), FBR	Member/Secretary
8.	Mr. Waqar Ahmed	Second Secretary (IR-CPF)	Member

#### 6. Bid(s) Received

On the bid submission date and time (5<sup>th</sup> January 2026 at 1130 hrs.) following bids were received:

Sr. No	Bidder	Bid Submitted Regions		
		South	Center	North
1.	Int. Consulting Association (Lead Bidder)/ FSC Integrated Services (JV Bidder/Partner)	✓	✓	✓
2.	Solochoicez Pvt Ltd	X	✓	✓
3.	Pak Multi Services (Pvt) Ltd	X	X	✓
4.	NCBMS CTS Pvt Ltd (Lead Bidder)/ National Consulting (JV Partner)	X	X	✓

#### 7. Bid Opening

In accordance with the bid opening procedure of Single Stage Two Envelope method, Technical bids were opened publicly on the same date immediately after bid submission time at FBR House by the Technical/ Financial Evaluation Committee in the presence of bidders authorized representatives. The bids availability on e-PADS was checked and confirmed in presence of bidders authorized representatives. Availability of bid security as per Invitation to the Bids terms, bid submitted for package(s)/ region(s) and confirmation of financial bid were read out at the time of bid opening meeting. The bid opening statement is placed at **Annexure-II**.

The sealed financial bids of all bidders were signed by the Technical/ Financial evaluation committee and kept in safe custody.

#### 8. Preliminary Examination

Preliminary examination of the technical bids was carried out. The examination included verification/ review of bidder bid form, completeness of the bid, eligible countries, bid validity confirmation and availability of bid security as per requirement of the Invitation to Bid. The finding(s) from preliminary examination is summarized below:

Bidder	Bid Form	Eligible Country	Bid Validity	Bid Security	Acceptance for detailed Examination
Int. Consulting Association (Lead Bidder)/FSC Integrated Services (JV Bidder/Partner)	Yes	Pakistan	Yes	Yes	Yes
Solochoicez Pvt Ltd	Yes	Pakistan	Yes	Yes	Yes
Pak Multi Services (Pvt) Ltd	Yes	Pakistan	Yes	Yes	Yes

Bidder	Bid Form	Eligible Country	Bid Validity	Bid Security	Acceptance for detailed Examination
NCBMS CTS Pvt Ltd (Lead Bidder)/ National Consulting (JV Partner)	Yes	Pakistan	Yes	Yes	Yes

### 9. Detailed Technical Evaluation

The mandatory requirements and marking criteria for evaluation of proposals advertised in the Request for Proposal along with detailed proposal's evaluation, are submitted at **Annexure III**.

### 10. Bids Accepted as responsive to the Invitation to Bid

Sr.	Bidders	Regions
1.	Int. Consulting Association (Lead Bidder)/ FSC Integrated Services (JV Bidder/Partner)	South, Center, North
2.	Solochoicez Pvt Ltd	North, Centre
3	Pak Multi Services (Pvt) Ltd	North

### 11. Bids Rejected as Non-responsive to the Invitation to Bid

Sr.	Bidders	Regions
1.	NCBMS CTS Pvt Ltd (Lead Bidder)/ National Consulting (JV Partner)	North

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

## SECTION I: INVITATION TO BIDS


**FEDERAL BOARD OF REVENUE  
Procurement Notice (PN)**
**REQUEST FOR BIDS**
**HIRING OF HR FIRM FOR PROVISION OF AUDITORS AND  
PAYROLL SERVICES (PHASE-II)**

1. The Federal Board of Revenue (FBR) has reserved Funds for the procurement planned for FY 2025-26. The Federal Board of Revenue intends to apply part of the proceeds of this Fund to cover eligible payments under the contract for the "Hiring of HR Firm for Provision of Auditors and Payroll Services (Phase-II)".
2. The Federal Board of Revenue invites Bids from eligible Bidders registered on EPADS for provision of Non-Consultancy Services titled Hiring of HR Firm for Provision of Auditors and Payroll Services (Phase-II) with the following Summary of required experts:

Position	Region and Locations	Auditors required for performing Inland Revenue functions
Number of Positions	Package 1: South	165
	Package 2: Center	270
	Package 3: North	86

3. **Single Stage - Two Envelope** Bidding Procedure of Principal Method of Procurement (i.e. Open Competitive Bidding) will be used by adopting **Least Cost Based** (LCB) Technique for the subject procurement, in line with the Public Procurement Rules, 2004 and any Regulations, and Instructions issued by the Authority (from time to time).
4. All Bids must be accompanied by a Bid Security amounting to **PKR 500,000/-** in the shape of Cheque / Bank Draft and pay order or Bid Securing Declaration on the prescribed format.
5. E-Bidding documents, containing detailed terms & conditions, specifications and requirements etc. are available on E-Pak Acquisition & Disposal System (EPADS) at ([www.eprocure.gov.pk](http://www.eprocure.gov.pk)).
6. A Pre-bid meeting will be held on **22<sup>nd</sup> December 2025 at 11:00AM** in room 358, 3<sup>rd</sup> Floor, FBR (HQ), G 5/2, Constitution Avenue, Islamabad. The bidders who wish to join the pre-bid meeting virtually can join by using the link Meeting Link: <https://vlc.fbr.gov.pkb> Meeting id: 520520 Password/PIN: 520
7. The e-bids, prepared in accordance with the instructions in the e-Bidding documents, must be submitted through EPADS on or before **11:00AM by 5<sup>th</sup> January 2026**. E-bids will be opened on the same day at 11:30AM. Manual submission of Bids as required in the Bid Data Sheet must be followed.
8. In terms of Rules 48 of Public Procurement Rules, 2004 Grievance Redressal Committee (GRC) is notified for the subject procurement and notification copy is available on the procuring agency's website ([www.fbr.gov.pk/tenders](http://www.fbr.gov.pk/tenders)) and on Authority's website at ([www.ppra.org.pk](http://www.ppra.org.pk)).

**Farrukh Amir Sial**  
**Secretary (Administration)**  
*Room 506, 5<sup>th</sup> Floor,*  
*Federal Board of Revenue (HQ), Islamabad*  
*Email: [secretary.admin@fbr.gov.pk](mailto:secretary.admin@fbr.gov.pk)*  
*Phone No: 051-9203679*

## Bid Evaluation Sheet - Hiring of Auditors and Payroll Services (Phase-II)

1. Mandatory Requirements for Eligibility / Responsiveness Following mandatory requirements must be fulfilled by the bidder. Failure to comply with the following requirements and provision of relevant documents at the time of submission of the bids shall constitute enough grounds for disqualification and rejection of the bids. The bids not Complying to the mandatory requirements shall not be evaluated further.

### 1. MANDATORY REQUIREMENTS / CRITERIA

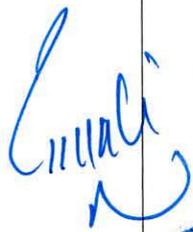
Sr. No.	Evaluation Criteria	COMPLIANCE						
		I. Consulting Association (Lead Bidder) FSC Integrated Services (JV Partner)			Solochoicez Pvt Ltd		Pak Multi Services (Pvt) Ltd	NCBMS CTS Pvt Ltd (Lead Bidder)/ National Consulting (JV Partner)
		South	Central	North	North	Central	North	North
1.	A copy of the Certificate of Registration/Incorporation from the Security and Exchange Commission of Pakistan, Registrar of Firms or any other entity with lawful jurisdiction thereof.	Complied	Complied	Complied	Complied	Complied	Complied	Complied
2.	The firm must be registered/incorporated with FBR and having a valid NTN for at least five (05) years	Complied	Complied	Complied	Complied	Complied	Complied	Complied
3.	Valid Tax Compliance Certificate for NTN and STRN with active status on ATL both for NTN & STN.	Complied	Complied	Complied	Complied	Complied	Complied	Complied
4.	Submission of Bid Security or Bid Securing Declaration as per prescribed amount / format.	Complied	Complied	Complied	Complied	Complied	Complied	Complied

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

5.	Compliance with the Schedule of Requirements stated in the bidding documents	Complied						
6.	Compliance of Bid Validity as per requirement of bidding document.	Complied						
7.	Acceptance of all terms and conditions of this bidding document by the bidder or its representative authorized for signing of bid.	Complied						
8.	Submission of Company Profile.	Complied						
9.	Relevant Experience, Human Resource and Technical Capacity Executed 05 projects for both recruitment and payroll services for 500 personnel in aggregate over last 05 years having one project where recruitment services for over 200 people have been provided in last 2 years. Purchase orders / supply orders / completion certificates must be attached.	Complied						
10.	The bidder must be providing payroll services for more than 300 personnel currently. Purchase orders / supply orders / completion certificates must be attached. (Purchase orders or supply orders or completion certificates containing the same list of resources will be counted only once, without repetition.)	Complied						

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

11.	Average Annual Turnover stated in the Income Tax Returns (ITR) for last 3 consecutive financial years should be above 100 million per year.	Complied	Complied	Complied	Complied	Complied	Complied	Not Complied. Income Tax Returns for the three financial years not provided as per the qualification criteria.
12.	Head Office/ Regional Office/Local Office in Karachi, Lahore, and Islamabad/Rawalpindi (Bidder is required to have office in the location for the region's package where they intend to bid for provision of services (Explanation: For those bidders who intend to provide services in South region must have functional office operations in Karachi prior to advertisement of this ITB. Similar will be the case for Center Region with office in Lahore and for North Region office in Islamabad/Rawalpindi). Bidder shall be disqualified from a specific region's package if they don't have office in that specific location). Required details are as under: - Complete address, ownership / rent agreement, years of office established in the same place. In case of missing information, bid shall be rejected. Attach the supporting documents.	Complied						

  
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 Secretary (Expenditure)  
 Federal Board of Revenue  
 Islamabad

13.	Undertaking on stamp paper of Rs. 100/- as per attached format that the bidder is not blacklisted currently by any Government (Federal or Provincial), a local body or Public sector organization. Also stating 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. Also accepting all terms and conditions of this bidding document.	Complied						
14.	Submission of Indemnity Bond (Bid Stage) as per attached format.	Complied						
<b>COMPLIANCE OF MANDATORY REQUIREMENTS</b>		<b>Complied</b>	<b>Complied</b>	<b>Complied</b>	<b>Complied</b>	<b>Complied</b>	<b>Complied</b>	<b>Not Complied</b>

*Luqman*

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Secretary (Expenditure)  
Federal Board of Revenue  
Islamabad

## Evaluation Criteria

The following Evaluation Criteria including Technical Bids and Financial Bids Evaluation Criteria following the Least Cost Based Selection Technique is adopted for evaluation of bids.

For **Technical Bids Evaluation**, the bidders must fully fill the Mandatory requirements for eligibility and responsiveness stated in the Technical Bid Evaluation Criteria. Bids not compliant to any requirements stated in the technical bids evaluation criteria will be rejected and termed as Non-Responsive.

For the **Financial Bids Evaluation**, the bid with the lowest quoted cost shall be termed as the Lowest Evaluated Bidder / Successful Bidder.

**Most Advantageous Bidder (MAB)** will be the Lowest Evaluated Bidder / Successful Bidder further described in this section.

## TECHNICAL BIDS EVALUATION CRITERIA

### 1. Mandatory Requirements for Eligibility / Responsiveness

Following mandatory requirements must be fulfilled by the bidder. Failure to comply with the following requirements and provision of relevant documents at the time of submission of the bids shall constitute enough grounds for disqualification and rejection of the bids. The bids not Complying to the mandatory requirements shall not be evaluated further.

<b>1. MANDATORY REQUIREMENTS / CRITERIA</b>		
<b>Sr. No.</b>	<b>Evaluation Criteria</b>	<b>Compliance</b>
i.	A copy of the Certificate of Registration/Incorporation from the Security and Exchange Commission of Pakistan, Registrar of Firms or any other entity with lawful jurisdiction thereof.	Complied/ Not-Complied
ii.	The firm must be registered/incorporated with FBR and having a valid NTN for at least five (05) years.	Complied/ Not-Complied
iii.	Valid Tax Compliance Certificate for NTN and STRN with active status on ATL both for NTN & STN.	Complied/ Not-Complied
iv.	Submission of Bid Security or Bid Securing Declaration as per prescribed amount / format.	Complied/ Not-Complied
v.	Compliance with the Schedule of Requirements stated in the bidding documents.	Complied/ Not-Complied
vi.	Compliance of Bid Validity as per requirement of bidding document.	Complied/ Not-Complied
vii.	Acceptance of all terms and conditions of this bidding document by the bidder or its representative authorized for signing of bid.	Complied/ Not-Complied
viii.	Submission of Company Profile.	Complied/ Not-Complied
ix.	<b>Relevant Experience, Human Resource and Technical Capacity</b> Executed 05 projects for both recruitment and payroll services for 500 personnel in aggregate over last 05 years having one project where recruitment services for over 200 people have been provided in last 2 years. Purchase orders / supply orders / completion certificates must be attached.	Complied/ Not-Complied
x.	The bidder must be providing payroll services for more than 300 personnel currently. Purchase orders / supply orders / completion certificates must be attached. (Purchase orders or supply orders or completion certificates containing the same list of resources will be counted only once, without repetition.)	Complied/ Not-Complied
xi.	Average Annual Turnover stated in the Income Tax Returns (ITR) for last 3 consecutive financial years should be above 100 million per year.	Complied/ Not-Complied

1. MANDATORY REQUIREMENTS / CRITERIA		
Sr. No.	Evaluation Criteria	Compliance
xii.	<p><b>Head Office/Regional Office/Local Office in Karachi, Lahore, and Islamabad/Rawalpindi</b>            (Bidder is required to have office in the location for the region's package where they intend to bid for provision of services  <i>(Explanation: For those bidders who intend to provide services in South region must have functional office operations in Karachi prior to advertisement of this ITB. Similar will be the case for Center Region with office in Lahore and for North Region office in Islamabad/Rawalpindi).</i>            Bidder shall be disqualified from a specific region's package if they don't have office in that specific location).</p> <p><b>Required details are as under: -</b>            Complete address, ownership / rent agreement, years of office established in the same place. In case of missing information, bid shall be rejected. Attach the supporting documents.</p>	Complied/ Not-Complied
xiii.	<p>Undertaking on stamp paper of Rs. 100/- as per attached format that the bidder is not blacklisted currently by any Government (Federal or Provincial), a local body or Public sector organization. Also stating 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. Also accepting all terms and conditions of this bidding document.</p>	Complied/ Not-Complied
xiv.	Submission of Indemnity Bond (Bid Stage) as per attached format.	Complied/ Not-Complied
<b>COMPLIANCE OF MANDATORY REQUIREMENTS</b>		<b>Complied (Responsive)/ Not-Complied (Non- Responsive)</b>

## FINANCIAL BIDS EVALUATION CRITERIA

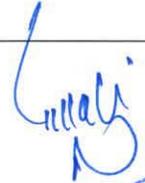
For the financial evaluation, the bid with the lowest quoted cost shall be declared as the Lowest Evaluated Bidder / Successful Bidder.

**ATTENDANCE SHEET OF COMMITTEE'S MEMBERS FOR TECHNICAL BIDS OPENING MEETING  
HELD ON 5TH JANUARY, 2026 AT 11:30 A.M REGARDING "HIRING OF HR FIRM FOR PROVISION  
OF AUDITORS AND PAYROLL SERVICES (PHASE-II)"**

S.No.	Name of Officer & Designation	Time	Signature
1.	محمد علی خان . سیکرٹری (Expenditure)		محمد علی خان
2.	Farrukh Amir Sial		Farrukh Amir Sial
3.			
4.			
5.			
6.			
7.			

**ATTENDANCE SHEET OF VENDORS FOR TECHNICAL BIDS OPENING MEETING HELD ON 5TH JANUARY, 2026 AT 11:30 A.M REGARDING "HIRING OF HR FIRM FOR PROVISION OF AUDITORS AND PAYROLL SERVICES (PHASE-II)"**

S.No.	Name of firms	Name of Bidders/Authorized Representative	CNIC No. & Contact No.	Signature
1.	M/s Solochoicez Pvt Ltd	M TASSDDA@D@BAL	35404-084/414-9 03074432838	
2.	M/s Ncbms	Jahanzeb Abbasi	37404-1021188-1 0336-5171036	
3.	Pak Multi Services	Lt Col Rashheedullah (Retd)	38301-1879689-7 0332 7915875	
4.	M/s FSC Integrated Services Pvt Ltd + In the field Consulting Associates (JV)	Zain Saeed	0305-5516416 37405-7799735-1	
5.				
6.				
7.				

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

  
**Farrukh Amir Sial**  
 Secretary (Administration)  
 Federal Board of Revenue  
 Islamabad

## TECHNICAL BID OPENING SHEET

PPRA Web Reference No: TS765575E

E-Paid Reference No: F-25121498622

Title: Hiring of HR firm for Provision of Auditors and Payroll Services (Phase-II)

Technical Bid Opening Date: 5th January, 2026 at 11:30 a.m.

S.No.	Name of Firm	Naem of Representative	Bid Submission (Hard/Soft)	Packages	Bid Security submission	Financial Bid submission	Signature
1.	M/s Solochoicez Pvt Ltd	M. TASSDDAQ IQBAL	YES	<input checked="" type="checkbox"/> Package-1 (Centre) Package-3 (South) <input checked="" type="checkbox"/> Package-3 (North)	YES	YES	
2.	M/s Ncbms	JAHANZEB ABBASI	YES	Package-1 (Centre) Package-3 (South) <input checked="" type="checkbox"/> Package-3 (North)	YES	YES	
3.	Pak Multi Services	Lt Col. Rasheed-ullah (Rtd)	YES	Package-1 (Centre) Package-3 (South) <input checked="" type="checkbox"/> Package-3 (North)	YES	YES	
3.	M/s FSC Integrated Services Pvt Ltd Contractant	ZAIN Saeed	YES	<input checked="" type="checkbox"/> Package-1 (Centre) <input checked="" type="checkbox"/> Package-3 (South) <input checked="" type="checkbox"/> Package-3 (North)	YES	YES	

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Secretary (Expenditure)  
Federal Board of Revenue  
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Farrukh Amir Sial  
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