

Bid Clarifications for engagement of CAG empaneled External Auditor services for FY 2024-25 to 2026-27

RFQ Ref. NCS-3 (MSWWDA/ADB-57 (Pt. II), date of issue of request: 8<sup>th</sup> July,2025.

SL No	Clause ref of RFQ	Queries	Reply to Queries
1	<u>Evaluation and Comparison</u> (g) Quotations determined to be substantially responsive to this <b>Request for Quotation</b> will be evaluated by comparison of their offer prices. A quotation is not substantially responsive if it contains material deviations or reservations to the terms, conditions, and specifications in this <b>Request for Quotation</b> .	Regarding the Price Schedule We seek the following clarification: As per ICAI Guideline No. 1-CA (7)/03/2016 dated 7th April 2016, "A member of the Institute in practice shall not respond to any tender issued by an organization or user of professional services in areas exclusively reserved for Chartered Accountants (such as audit and attestation services), unless: <ul style="list-style-type: none"> <li>• The minimum fee for the assignment is prescribed in the tender document, or</li> <li>• The areas are open to other professionals alongside Chartered Accountants." Since statutory/External audit is an exclusive domain of Chartered Accountants and the tender document does not specify a minimum fee, the aforementioned ICAI guideline restricts firms from participating in such tenders. Furthermore, the selection of the Statutory/External Auditor should ensure compliance with professional ethics, transparency, and quality standards, rather than solely relying on the LCS method, which may compromise audit integrity. Clarification Requested: Therefore, request to share the minimum professional fees for engagement of CAG Empaneled External Auditor for FY 2024-25 to 2026-27.</li> </ul>	Refer Corrigendum
2	Detail Breakup of Item No.1 of Price Schedule  Person Months Calculation	The detail breakup of Item No.1 of Price Schedule Person Months Calculation under the manpower category of Audit Asst. (Inter CA/CMA with 2 Years) total mandays 546 Days (Refer to Page No.9) has not been matched with the manpower under the same category of 91 Days (Refer to Page No.28). Clarification Requested: • Kindly confirm the correct total man days/person-months for the Audit Assistant (Inter CA/CMA) role. • Provide the detailed breakup or methodology used to arrive at the figures on Page 9 vs. Page 28 to resolve the inconsistency	It is already mentioned in the format. Two Audit Asst. will render their service for seven days in twelve Districts and one SPMU totaling 13 Divisions for three years. Further, in page no 28 total man days per Audit Asst per year is 7 days for 13 divisions.
3	Attachment-9	At Page No. 27, under the Supporting	Refer Corrigendum

	<p>Project external auditor – indicative Scope of Services</p> <p>2. Supporting Documents</p> <p>Copy of completion certificate along with letter of Award of similar nature and magnitude's project</p>	<p>Documents, the supporting documents must include, but not necessarily limited to the following: "Copy of completion certificate along with letter of Award of similar nature and magnitude's project". Clarification Requested: As statutory/Internal auditors, maintaining independence is a fundamental principle under the Institute of Chartered Accountants of India (ICAI) guidelines. In line with this, it is not a standard practice for auditors to collect work completion certificates from auditees, as such documents could compromise our professional objectivity. In lieu of the completion certificate, we kindly request your approval to accept Form 26AS (Income Tax Audit Fee Receipts) as alternative evidence of our engagement and satisfactory service delivery.</p> <p>This document:</p> <ul style="list-style-type: none"> <li>• Is a government-verified record of audit fees paid by clients.</li> <li>• Validates the existence and duration of our audit engagements</li> </ul>	
4	Attachment-8 List of Documents Attached	<p>Duly signed &amp; stamped copy of Annexure F- Undertaking Sheet (Page Number.22 of Attachment-8, List of Documents Attached under the serial Number. 4).</p> <p>Clarification Requested: The relevant format of Annexure-F -Undertaking Sheet is not available at the request for quotation.</p>	Refer Corrigendum
5	Attachment-8 List of Documents Attached	<p>Clarification: - 4 Duly signed &amp; stamped copy of Annexure G- List of Documents Attached-Please mention separately (Page Number.22 of Attachment-8, List of Documents Attached under the serial Number. 13)</p> <p>Clarification Requested: The relevant format of Annexure-G -List of documents attached is not available at the request for quotation.</p>	Refer Corrigendum
6	Attachment-8 List of Documents Attached	<p>Duly signed &amp; stamped copy of Annexure-I Tax Compliance Clauses Related to GST- Please mention separately (Page Number.22 of Attachment-8, List of Documents Attached under the serial Number. 14). Clarification Requested: The relevant format of of Annexure-I Tax Compliance Clauses Related to GST is not available at the request for quotation.</p>	Refer Corrigendum

## Corrigendum

**RFQ Ref. NCS-3 [MSWWDA/ADB-57 (Pt.II)], date of Issue of Request: 8<sup>th</sup> July, 2025**  
**Engagement of CAG empanelled External Auditor services for FY 2024-25 to 2026-27**

With reference to the aforementioned RFQ, all prospective bidders are hereby informed about the following changes:

SL No	Original Description	Revised Description
1	<u>Evaluation and Comparison</u> (g) Quotations determined to be substantially responsive to this <b>Request for Quotation</b> will be evaluated by comparison of their offer prices. A quotation is not substantially responsive if it contains material deviations or reservations to the terms, conditions, and specifications in this <b>Request for Quotation</b> .	(g) Quotations determined to be substantially responsive to this <b>Request for Quotation</b> will be evaluated by comparison of their offer prices. A quotation is not substantially responsive if it contains material deviations or reservations to the terms, conditions, and specifications in this <b>Request for Quotation</b> . <b>Minimum Offer for the Quotations shall be Rs13,60,000/- (Rupees Thirteen Lakhs Sixty Thousand only) excluding GST for Fy. 2024-25, FY. 2025-26 &amp; Fy 2026-27. (See Annexure-I)</b> In case two or more technically qualified firms quote the same lowest price, the firm with the highest average annual turnover in last three financial years (F.Y. 2021-22 to F.Y. 2023-24) shall be awarded the contract. Authority may ask for any clarification to complete evaluation and award of Contract.
2	Attachment-9 Project external auditor – indicative Scope of Services 2. Supporting Documents Copy of completion certificate along with letter of Award of similar nature and magnitude's project (Page 27)	Attachment-9 Project external auditor – indicative Scope of Services 2. Supporting Documents Copy of completion certificate or Form 26AS (Income Tax Portal) as alternative evidence of our engagement and satisfactory service delivery along with letter of Award of similar nature and magnitude's project (Page 27)
3	Attachment-8 List of Documents Attached 4.Duly signed & stamped copy of Annexure F- Undertaking Sheet	Attachment-8 List of Documents Attached The Line "4. Duly signed & stamped copy of Annexure F- Undertaking Sheet" is <b>hereby deleted</b> .
4	Attachment-8	Attachment-8

SL No	Original Description	Revised Description
	List of Documents Attached s 13. Duly signed & stamped copy of <b>Annexure G- LIST OF DOCUMENTS ATTACHED-</b> Please mention separately	List of Documents Attached Duly signed & stamped copy of <b>Attachment 9 Para 2-</b> Page No 27 of RFQ LIST OF SUPPORTING DOCUMENTS ATTACHED-Please mention separately
5	Attachment-8 List of Documents Attached 14. Duly signed & stamped copy of Annexure-I Tax Compliance Clauses Related to GST	Attachment-8 List of Documents Attached <i>The Line 14. Duly signed &amp; stamped copy of Annexure-I Tax Compliance Clauses Related to <b>GST</b> is hereby deleted.</i>
6	Attachment-9 Project external auditor – indicative Scope of Services Minimum Qualification Requirements  (i) The firms/Contractors who do not have registered office at Shillong/Guwahati/North East state capital in operation of at least last two years for their work being done in north east India Region.	Attachment-9 Project external auditor – indicative Scope of Services Minimum Qualification Requirements  (i) Deleted.
7	Deadline for submission of Quotation: 1 <sup>st</sup> August 2025 at 14:00 Hrs	Deadline for submission of Quotation: 12th August 2025 at 14:00 Hrs

The reference to the abovementioned clause revisions shall be amended automatically wherever mentioned. All the other conditions remain unaltered.

Sd/  
Deputy Chief Executive Officer  
Meghalaya State Watershed & Wasteland  
Development Agency  
Meghalaya, Shillong

**Annexure-I**  
**Detail Breakup of Item No.1 of Price Schedule**  
Person Months Calculation

SL No	Category of Staff	Nos	Man days per Annum	Total in 3 Years	Rate per Man month in Rs.	Total Remuneration In Rs.
1	Senior Auditor (Qualified CA registered with Institute of Chartered Accountants of India with 10 years of Experience)-	1	15	45	1,00,000/-	1,50,000/-
2	Audit Asst. (Inter CA/Inter CMA with 2 years)	2	7	546(13×7×2×3)	50,000/-	9,10,000/-
	<b>Total</b>			591 days (19.7 Person months)		10,60,000/-
3	Travel/Lodging/Boarding		Lump sum per Annum	3	1,00,000/-	3,00,000/-
4	<b>Total for 3 Years excluding GST</b>					<b>13,60,000/-</b>
<b>Rupees Thirteen Lakhs Sixty Thousand Only-</b>						

Man days mentioned above for each category of personnel are indicative only.

**Price Bid shall be submitted separately super scribing Price Bid on the sealed envelope failing which quotation shall be rejected.**