

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

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

SL No	Clause no of RFQ	Queries	Reply to Queries
1	Price Schedule of Page-8 & Para-8 of Appendix A Project internal auditors – indicative scope of work	<p>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 234 Days (Refer to Page No.8) has not been matched with the manpower under the same category of 91 Days (Refer to Page No.18). Kindly confirm the correct total mandays/person-months for the Audit Assistant (Inter CA/CMA) role.</p> <p>Provide the detailed breakup or methodology used to arrive at the figures on Page 8 vs. Page 18 to resolve the inconsistency.</p>	Refer Corrigendum
2	Appendix A Project internal auditors – indicative scope of work	<p>At Page No. 27, under the Supporting 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" 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"> • Is a government-verified record of audit fees paid by clients. • Validates the existence and duration of our audit engagements. 	Refer Corrigendum

3	Attachment-8 List of Documents Attached	Duly signed & stamped copy of Annexure F-Undertaking Sheet (Page Number.26) The relevant format of Annexure-F -Undertaking Sheet is not available at the request for quotation.	Refer Corrigendum
4	Attachment-8 List of Documents Attached	Duly signed & stamped copy of Annexure G-List Of Documents Attached-Please mention separately (Page Number 27) Duly signed & stamped copy of Annexure G-List Of Documents Attached-Please mention separately (Page Number 27) The relevant format of Annexure-G -List of documents attached is not available at the request for quotation	Refer Corrigendum
5	Attachment-8 List of Documents Attached	Duly signed & stamped copy of Annexure-I Tax Compliance Clauses Related to GST Please mention separately (Page Number 27) The relevant format of of Annexure-I Tax Compliance Clauses Related to GST is not available at the request for quotation.	Refer Corrigendum
6	Appendix A Project internal auditors – indicative scope of work. Minimum Qualifying Requirement	In Page Number 15 to 16, under the I. Minimum Qualification Requirements the Consultant shall meet the following minimum requirements: a. Must be a CAG empaneled Qualified Chartered Accountant firm under Meghalaya. The firms/contractors who don't have the registered office at Shillong /Guwahati/North East State Capital must have their functional/operational office in National Capital Region in operation for at least last two years for their works being done in North East India region The sub clause "a" & "i" showing contradicting with the each other, therefore, requested to change the sub clause " a. Must be a CAG empaneled Qualified Chartered Accountant firm of India".	Refer Corrigendum

Corrigendum

RFQ Ref. NCS-3 [MSWWDA/ADB-57 (Pt.II)], date of Issue of Request: 8th July, 2025
Engagement of CAG empanelled Internal 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	<p>Appendix A Project internal auditors – indicative scope of work</p> <p>I. Minimum Qualification Requirements</p> <p>a) Must be a CAG empaneled Qualified Chartered Accountant firm under Meghalaya.</p> <p>i) The firms/contractors who don't have the registered office at Shillong /Guwahati/North East State Capital must have their functional/operational office in National Capital Region in operation for at least last two years for their works being done in North East India region</p>	<p>Appendix A Project internal auditors – indicative scope of work</p> <p>I. Minimum Qualification Requirements</p> <p>a) Must be a CAG empaneled Qualified Chartered Accountant firm having office Meghalaya/Assam/North East India.(Supporting Documents shall be submitted along with the bid)</p> <p>i) The firms should have the registered office at Shillong /Guwahati/North East State Capital in operation for at least last two years.</p>
2	<p>Attachment-8 List of Documents Attached 4.Duly signed & stamped copy of Annexure F- Undertaking Sheet</p>	<p>Attachment-8 List of Documents Attached The Line "4. Duly signed & stamped copy of Annexure F- Undertaking Sheet "is hereby deleted.</p>
3	<p>Attachment-8 List of Documents Attached 13. Duly signed & stamped copy of Annexure G- LIST OF DOCUMENTS ATTACHED- Please mention separately</p>	<p>Attachment-8 List of Documents Attached Duly signed & stamped copy of Appendix A Para 2- (Page No-16) LIST OF SUPPORTING DOCUMENTS ATTACHED-Please mention separately</p>
4	<p>Attachment-8 List of Documents Attached 14. Duly signed & stamped copy of Annexure-I Tax Compliance Clauses Related to GST</p>	<p>Attachment-8 List of Documents Attached The Line 14. Duly signed & stamped copy of Annexure-I Tax Compliance Clauses Related to GST is hereby deleted.</p>
5	<p>Appendix A Project internal auditors – indicative scope of work</p>	<p>Appendix A Project internal auditors – indicative scope of work</p>

SL No	Original Description	Revised Description
	J. Person Months Requirements The consulting service will be implemented from 1 st April 2024 (or date of signing) to 31 st March 2027, with intermittent person month inputs of minimum 12 person months throughout the Project Period which is annexed herewith	K. Person Months Requirements The consulting service will be implemented from 1 st April 2024 (or date of signing) to 31 st March 2027, with intermittent person month inputs of minimum 13.5 person months throughout the Project Period which is annexed herewith
6	Appendix A Project internal auditors – indicative scope of work Para 8: Man days in a Quarter SL No.2: Audit Asst-13 mandays by each Audit Asst. Total Expected mandays per Annum: 132 Mandays	Appendix A Project internal auditors – indicative scope of work Para 8: Man days in a Quarter SL No.2: Audit Asst-15 man days by each Audit Asst. Total Expected man days per Annum: 180 Man days for FY 2025-26 & FY 2026-27 45 Man days for FY 2024-25
7	Price Schedule (Page No-8) Break Up of Item No.1 of Price Schedule Person Months Calculation	Annexure-I
8	Deadline for submission of Quotation: 1 st August 2025 at 13:00 Hrs	Deadline for submission of Quotation: 12 th August 2025 at 13:00 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-1

Break Up of Item No.1 of Price Schedule Person Months Calculation

SL No	Category of Staff	Nos	Man days per Quarter	Total in 3 Years	Rate per Man month in Rs.	Total Remuneration In Rs.
1	Senior Auditor (Qualified CA /CMA registered with Institute of Chartered Accountants of India/Institute of Cost & Management Accountants of India respectively with 2 years of Experience)-	1	15 Days in SPMU	135 (15×9 Quarter)		
2	Audit Asst.(Inter CA/Inter CMA/with 2 years of experience)	2	15 days in SPMU	270 (2×15×9 Quarter)		
	Total			405 days(13.5 Person months)		
3	Travel/Lodging/Boarding		Lumpsum per Quarter	9		
4	Grand Total for 3 Years					

Man days are indicative only

GST as applicable payable extra.

For FY 2024-25 one visit and for FY 2025-26 & FY 2026-27 quarterly once = 9 Quarterly Visits

Note: Price Bid shall be submitted separately super scribing Price Bid on the sealed envelope, failing of which, bids will be rejected.

S. No.	Project Deliverables	Payment
	Schedule of fees :	
1	14 days after signing of Contract and submission of Bank Guarantee acceptable to MSWWDA	10% of Contract Price
2	Quarterly on prorated basis for each FY 2025-26 & 2026-27	
a)	1 st Quarterly report on approval by MSWWDA	7.5% of total contract price
b)	2 nd Quarterly report on approval by MSWWDA	7.5% of total contract price
c)	3 rd Quarterly report on approval by MSWWDA	7.5% of total contract price
d)	4 th quarterly report on approval by MSWWDA	7.5% of total contract price
3	Annual Audited Entity Financial Statement for 2024-25	10% of total Contract Price
4	Annual Audited Entity Financial Statement for 2025-26	10% of total Contract Price
5	Annual Audited Entity Financial Statement for 2026-27	10% of total contract price

Note: Bidder shall quote consolidated price bid for below mentioned schemes/projects as per ToR

1. Climate-Adaptive Community-Based Water Harvesting Project in Meghalaya (ADB funded).
2. New Generation Watershed Development Projects under Pradhan Mantri Krishi Sinchayee Yojana- Watershed Development Component 2.0 (PMKSY-WDC-2.0).
3. Coffee Plantation
4. Cocoa & Black Peeper Plantation

Signature of Partner
Membership No