

### **Corrigendum 1**

#### **Hiring the services of a Chartered Accountant Firm for Internal Audit of Gujarat State Disaster Management Authority**

<b>Sr. No.</b>	<b>Tender Clause</b>	<b>Description as per tender</b>	<b>Clarification sought</b>	<b>Response</b>
1	Notice inviting proposal	Sealed tenders are invited for hiring the services of a firm of Chartered Accountants for a period of one year for Internal Audit of Gujarat State Disaster Management Authority	Period of contract to be specified	Period of contract will be one year from date of appointment and will be extended on mutual basis
2	Scope of work: Work and transactions Point j	Internal Auditor shall have to physically verify the stock lying at HO/ Implementing Agencies of concerned departments	Details of inventory to be verified at HO/ departments	Internal Auditor has to verify the stock available with the GSDMA and the line departments for implementation of the projects. Details of inventory to be verified at HO/ departments will be shared after appointment
3	Scope of work: For Line Department s/District/Implementing Agencies	Detailed and in-depth audit of all the line departments, implementing agencies including their division and their sub-division	Details of implementing agency and all the departments to be provided	GSDMA is the implementing agency. Multiple projects are ongoing in various districts. Consultant needs to perform detailed and in-depth audit of all the line departments, implementing agencies including their divisions and their sub-divisions. Details of the line departments will be shared after the appointment
4	Scope of work: For Line Department s/District/Implementing Agencies Point f	Physical verification of cash on daily basis and fixed assets on monthly basis	Is consultant is expected to visit line departments daily to conduct cash verification	Line departments conduct cash verification on a daily basis. Consultant shall verify the same. At the time of periodic visits, consultant shall conduct surprise verification of cash balance
5	Terms & Conditions:	The audit fees payable to the firm will include:	As per the terms and conditions audit fees	Consultants need to quote Internal Audit fees

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	Point 2	Professional fess towards provision of Internal Audit services Reimbursement of out of pocket expenses Applicable taxes Apart from the above, no further claims will be entertained	includes professional fees, OPEs and applicable taxes. However, in the commercial bid consultant needs to mention Internal Audit fees excluding taxes. Does OPE needs to be mentioned in Commercial bid as well	(Professional fees only excluding applicable taxes and OPEs) in Annexure D: Commercial bid  Point 2 of the terms & conditions is amended as under: The invoice submitted by the consultant shall include: Professional fess towards provision of Internal Audit services, Out of pocket expenses (if any) and applicable taxes
6	Evaluation criteria and other details of the tender process: 1. Bid Procedure: Point b	The evaluations of the tender will be as per pre-qualification criteria mentioned in Annexure-B	In case if same bidder is shortlisted for both Book keeping & Tax consultancy and Internal Audit tender, how will the appointment be made?	The responsibilities of the tax consultant and Internal Auditor are different and that's why two separate tenders were issued.  In case of book keeping & tax consultancy, consultant is required to prepare and maintain books of accounts, prepare the vouchers etc. which will be pre audited by the Internal Auditor.  Appointment of same consultants for both the tenders will result in overlapping of responsibilities and conflict of interest and hence GSDMA will appoint separate consultants for book keeping & tax consultancy and Internal Audit  In view of the above point

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				<p>b of Bid Procedure is amended as under:</p> <p><b>The evaluation of the tender will be as per pre-qualification criteria mentioned in Annexure-B. Evaluation will be made as per the QCBS method where 60% weightage is assigned to technical score and 40% weightage is assigned to financial score</b></p>
7	Obligation: Internal Auditor	Firm has to depute adequate resources full time at GSDMA based on quantum of work and deadlines	How many resources needs to be deployed?	<p>Selected bidder has to deploy total 3 full time resources at GSDMA as mentioned below:</p> <p>1) Qualification: Chartered Accountant Experience: Minimum 4 years Internal Audit/ Pre Audit</p> <p>2) Qualification: Chartered Accountant Experience: Minimum 2 years Internal Audit/ Pre Audit</p> <p>3) Qualification: Should be at least graduated and shall have degree in the field of commerce Experience: Minimum 1.5 years Internal Audit/ Pre Audit</p> <p>Work of the above 3 resources needs to be supervised by a Team Leader who should be a FCA with minimum 10</p>

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				years of post-qualification experience
8	Annexure B Pre-qualification Criteria Point 2	The firm should have experience of at least 10 years (Experience related to only Internal Audit and Pre Audit will be considered)	As per the eligible criteria, firm shall have experience of 10 years. However as per the list of documents, bidders need to submit copy of the work orders of Internal Audit/Pre Audit carried out during last 15 years	The firm should have experience of at least 10 years.  Bidders need to submit copy of the assignments Internal Audit/ Pre audit carried out during last 10 years
9	Annexure-B Pre-qualification Criteria Point 1	Partnership firm of C.A. having working office in Gandhinagar/ Ahmedabad with Minimum 2 FCA	In case the firm has 6 partners all of them of which are FCAs then whether eligibility criteria no 1 and 3 gets satisfied?	At least 2 partners of the firm should be FCA
10	Annexure-B Pre-qualification Criteria Point 3	The C.A./ C.A. firm should have at least 4 full time ACA as on December 31, 2017	In case the firm has 6 partners all of them of which are FCAs then whether eligibility criteria no 1 and 3 gets satisfied?	The firm should have at least 4 Chartered Accountant (Excluding the partners)
11	Annexure-B Pre-qualification Criteria Point 4	The firm should have a staff of at least 10 people (excluding partners)	Will non-technical staff be considered?	Full time employees both audit and non-audit staff will be considered (Partners, Interns and Receptionist will not be considered)
12	Annexure-B Pre-qualification Criteria Point 9	Peer review of the firm should have been conducted at least once	The periodicity of peer review is once in 3-5years for Level 1-3 Practice Units. Would peer review certificate older than 3 years will be considered?	Removed
13	Format of CV	Format of CV	CVs of all employees to be enclosed	CVs of all the partners and all the employees (Like CAs, commerce

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				graduates, MBAs working with the firm) needs to be enclosed <b>Consultant needs to specify the team leader and the proposed team for the assignment</b>
14	List of Documents	Security Deposit of Rs 50,000/- in favor of “Gujarat State Disaster Management Authority”	Does the bidder needs submit Security Deposit along with the bid?	Only selected bidder needs to submit Security Deposit of Rs 50,000/- in favor of “Gujarat State Disaster Management Authority”
15	Annexure D: Commercial Bid Notes: Point 2	Out of Pocket Expenses will be reimbursed on actual bill basis limited to Rs.15,000/- per month	Can monthly reimbursement of out of pocket expenses exceed 15,000 per month	Maximum amount of out of pocket reimbursed by GSDMA would be 15,000 per month
16	-	-	As per the guidelines of The Institute of Chartered Accountants of India, no CA/CA Firm can respond to any tender except where tender document itself prescribes minimum fee of the assignment or where other than CA/CA Firm can also respond to tender.  Therefore, minimum fee for the assignment to be specified	Estimated cost of the project is Rs 15 lacs only
17	-	-	Details of no of projects ongoing to be provided	Total no of ongoing projects is 20. Number may vary based on the completion of projects or commencement of new projects

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18	-	-	Details of no of vouchers per month to be provided	Average 200 vouchers per month. Number may vary based on the work and projects
19	-	-	Which software is being used for accounting	Tally ERP9
20	-	-	Modes of submission of technical and financial bid	Bidders need to submitted technical and financial bids both on procure (online) and GSDMA (hard copy) on or before February 2, 2018 at 1530 hours
21	-	-	If there are variations on online submission and hard copy submission, which submission will be considered	In case of variation of information between online submission and hard copy submission, <b>the bids will be rejected</b>