Corrigendum

Response to Pre-Bid Queries - Request for Proposal for Selection of CA Firm for Accounts and Taxation (Direct & Indirect) based on QCBS Method

Date of Pre-Bid Meeting – 14.08.2025

SN	Existing Clause	Query	Response/Clarification
1	**Clause 3.3.10, Page No. 19.** Minimum Eligibility Criteria "The Applicant should have a minimum Average Annual turnover of INR 2.00 crore from services in India in of the last Three financial years (FY 2022-23, FY 2023-24, FY 2024-25). Such turnover should be exclusive of GST. In support the bidder should submit the Certificate from its statutory auditor along with the Bid."	In Appendix 11, the turnover certificate can be by either Chartered Account or Statutory Auditor. However, under Minimum Eligibility Criteria, clause 3.3.10 - Financial Capacity, it specify that the turnover certificate from statutory auditor is required. Kindly clarify whether the turnover certificate must strictly be issued by the Statutory Auditor, or if it can be issued by either a Chartered Accountant or a Statutory Auditor.	Please refer the Annexure 1, Serial No.1
2	**Clause 3.4.2, Point No 6, Page No 20** Evaluation Criteria Head Office/Branch office in Chhattisgarh • Branch Office - 5 Marks • Head Office 10 Marks	The criteria currently allocate 10 marks for a Head Office and 5 marks for a Branch Office situated within the Chhattisgarh. Branch Offices are capable of delivering the same level of project management, on-site coordination, and administrative efficiency as Head Offices. We therefore request that the evaluation assign equal marks to both. This approach would recognise the practical capabilities of both types of offices and ensure that firms with well-equipped Branch Offices in the project area are not placed at a competitive disadvantage.	The RFP conditions shall prevail
3	**Clause 3.4.2 Point No. 3, Page No 20.** Number of assignments as GST Consultancy/GST related services to Government Undertaking /PSU/ULB/	In most Government Departments, tenders are issued for both Accounting and Taxation together. Hence, the number of assignments solely for GST/Taxation may be limited, even	The RFP conditions shall prevail

SN	Existing Clause	Query	Response/Clarification
	Municipal Corporation /Development Authorities with yearly fees not less than INR 5 Lakh in the last 5 years. 3 Assignments Marks 10 3-6 Assignments 15 Marks More than 6 assignments 1 mark for each additional assignment.	firms. This may put for experienced capable firms at a disadvantage. Hence, we request that full marks (20 marks) be awarded if a bidder has more than 6 assignments. Revised Marking Pattern: • Marks 3 Assignments-10 • 3-6 Assignments 15 Marks • More than 6 assignments 20 Marks	
4	**Clause 3.4.2 Point No 5, Page No. 20** Number of similar assignments by Team Leader in proposed team.	This criterion focuses only on the Team Leader's past assignments and does not assess the bidder's actual approach, methodology. and execution plan for the proposed scope of work We suggest replacing this criterion with evaluation based on Presentation, Methodology, and Approach executing for the assignment, to better assess technical.	The RFP conditions shall prevail
5	**Clause 3.4.2, Point No 6, Page No 20** Evaluation Criteria Head Office/Branch office in Chhattisgarh • Branch Office - 5 Marks • Head Office 10 Marks	In actual project execution, the physical location of the administrative base whether designated as a Head Office or Branch Office in Chhattisgarh has no impact on the efficiency of local operations, provided it is fully functional and staffed. We request that equal marks be granted for either category to better reflect the realities of project delivery and to encourage broader participation from qualified firms.	The RFP conditions shall prevail
6	**Bid Data Sheet, Page No. 5** Due date for Online Submission of proposal (Technical)- On or before 21.08.2025, 03:00 pm (online).	We request CGHB to consider and Provide at least 1 Weeks of extension post release of the response to the Pre- Bid queries	Please refer the Annexure 1, Serial No 2

SN	Existing Clause	Query	Response/Clarification
	Physical Submission of Proposal in Hardcopy- For hard copies, last date of submission is on or before 22.08.2025 up to 03:00		
7	**Clause 3.4.2 - (Point 2 And Point 3), Page No. 20.** Evaluation Criteria Point 2: Number of assignment(s) in the last 10 years from PDD of Accounts of any Government Departments/PSUs/Boards/ULBs of at least INR 10 lakh. Point 3: Number of assignments as GST Consultancy/GST related services to Government Undertaking/PSU/ULB/Municipal Corporation/Development Authorities with yearly fees not less than INR 5 lakh in the last 5 years	It may kindly be clarified whether a single assignment involving both accounting services (meeting the INR 10 lakh criteria) and GST consultancy services (meeting the INR 5 lakh criteria) will be considered eligible under both Point 2 and Point 3 or counted only once. This concern arises because, in the state, government tenders for financial work generally include both accounting and taxation services together as part of a single assignment, and such combined assignments may meet the thresholds for both categories.	The RFP conditions shall prevail
8	**Clause 3.4.2 - Point 3, Page No. 20.** Evaluation Criteria "Number of assignments as GST Consultancy/GST related services to Government undertaking /PSU/ULB/Municipal Corporation/Development Authorities with yearly fees notless than INR. 5 Lakh in the last 5 years." • 3 Assignments-10 Marks	This leads to disproportionate scoring (first 3 assignments = 3.33 marks each, next 3 = 1.67 marks each, rest 1 mark each). We suggest that more than 6 assignments should directly be awarded 20 marks to ensure uniformity and to duly reward bidders with extensive experience.	The RFP conditions shall prevail

SN	Existing Clause	Query	Response/Clarification
	• 3-6 Assignments - 15 Marks • More than 6 Assignments 1 mark for each additional assignment.		
9	**Clause 3.6.7, Page No. 22** "In the event that two or more Applicants score equal marks (the "Tie Applicants"), the Board shall identify the Selected Applicant with higher financial score. If the tie still persists, the selection shall be determined by random draw of lots between the Tie Applicants."	For a CA services tender, this approach may not ensure selection of the most technically capable bidder. We propose that in case of tie; preference should be given to the bidder having greater experience in similar nature assignments of Accounting and Taxation work.	Please refer the Annexure 1, Serial No 3
10	**Appendix 13, Page No. 37** "Format for Financial Proposal"	Will the payment be made pro-rata for the actual period of services provided after appointment (i.e., from commencement date till March 2026) or will the payment be made for the entire financial year from April 2025 This clarification is important so that bidders can quote fees with a correct understanding of the payment terms.	The RFP conditions shall prevail
11	**Clause 3.4.2 - Point 5, Page No. 20.** "Number of Similar Assignments by Team leader in proposed team"	However, similar parameters have already been covered under Point No. 2 ("Number of assignment(s) in the last 10 years from PDD of Accounts of any Government Departments/PSUs/Boards/ULBs") and Point No. 3 ("Number of assignments as GST Consultancy/GST related services to Government Undertakings/PSUs/ULBs/Municipal Corporations/Development Authorities"). In order to avoid duplication of marking and to better evaluate the qualitative aspects of the proposal, it is suggested that the 10 marks under Point No. 5 be instead allocated to assess the firm's work plan, methodology, approach, and presentation regarding the assignment	The RFP conditions shall prevail

SN	Existing Clause	Query	Response/Clarification
12	**Appendix 10, Note No.4, Page No 34.** Format For Technical Experience "The renewal/extension of any ongoing assignment shall not be considered as a separate assignment."	For a CA services tender, this approach may not reflect the actual experience and capabilities of the bidder. In Govt. sectors and in Chhattisgarh Housing Board also, it is common for assignments to be initially awarded for 1-2 years, with renewals/extensions granted after performance evaluation. Each renewal is supported by a separate work order and involves execution of the full scope of work for that period, thereby allowing the bidder to gain fresh and relevant experience. We propose that in case of renewal/extension accompanied by a fresh workorder; such engagement should be treated as a separate assignment for the purpose of evaluation. This will ensure fair recognition of sustained performance and relevant experience in similar assignments.	Please refer the Annexure 1, Serial No 4
13	**Appendix 10, Note No.4, Page No 34.** Format For Technical Experience "The renewal/extension of any ongoing assignment shall not be considered as a separate assignment."	We request that the renewal or extension of ongoing assignments also be considered valid and counted as separate assignments for evaluation purposes. In the government and PSU sectors, assignments are typically awarded with annual renewals/extensions based on performance. These renewed assignments reflect sustained client satisfaction, continuity, and long-term trust all of which are key indicators of a firm's capability and reliability. Excluding such assignments may unfairly disadvantage firms that have demonstrated consistent quality over time. We therefore request that renewed/extended assignments (with valid supporting documentation) be considered for technical evaluation.	Please refer the Annexure 1, Serial No 4
14	**Clause No. 3.4.2, Point No. 3, Page No. 20.** "Number of assignments as GST Consultancy/GST related services to	We request that assignments which include both Accounting and Taxation (including GST services) for government entities be considered valid under both respective evaluation criteria. In the government sector, assignments are commonly structured as	The RFP conditions shall prevail

SN	Existing Clause	Query	Response/Clarification
	Government undertaking/PSU/ ULB/ Municipal Corporation/ Development Authorities with yearly fees not less than INR 5 Lakh in the last 5 years." • 3 Assignments-10 Marks • 3-6 Assignments - 15 Marks • More than 6 Assignments - 1 mark for each additional assignment	bundled engagements covering accounting, income tax, and GST services, rather than being awarded separately. In case such dual consideration is not feasible, we suggest increasing the overall weightage or relaxing the current marking scheme, as the number of exclusive GST consultancy assignments above the INR 5 lakh threshold is comparatively limited. This will ensure a fair evaluation of firms with substantial experience in integrated financial services.	
15	**Clause No. 3.4.2, Page No. 19. Evaluation Criteria**	We request that a dedicated component in the evaluation be assigned for presentation on methodology and approach, covering aspects such as understanding of scope, execution plan, value addition, and risk mitigation strategies. Proposed Allocation: Presentation on Methodology and Approach 10 Marks The inclusion of a presentation round allows bidders to demonstrate their strategic understanding of the assignment and propose customized solutions aligned with the objectives of the Chhattisgarh Housing Board. It also provides an opportunity to assess soft skills, adaptability, and clarity of execution factors that are essential for the success of this engagement but may not be fully captured by past experience alone. Such practices are also in line with procurement standards in similar government assignments across the country.	The RFP conditions shall prevail

Annexure 1- Amendments

SN	Existing Clause	Revised Clause
1	**Clause 3.3.10, Page No. 19.** Minimum Eligibility Criteria, "The Applicant should have a minimum Average Annual turnover of INR 2.00 crore from services in India in of the last Three financial years (FY 2022-23, FY 2023-24, FY 2024-25). Such turnover should be exclusive of GST. In support the bidder should submit the Certificate from its statutory auditor along with the Bid."	The clause 3.3.10. (a) has been amended as below: The Applicant should have a minimum Average Annual turnover of INR 2.00 crore from services in India in the last three financial years (FY 2022-23, FY 2023-24, FY 2024-25). Such turnover should be exclusive of GST. In support the bidder should submit the Certificate from its Statutory Auditor ***or duly signed by Chartered Accountant***, along with the Bid.
2	**Bid Data Sheet, Page No. 5** Due date for Online Submission of proposal (Technical)- On or before 21.08.2025, 03:00 pm (online). Physical Submission of Proposal in Hardcopy- For hard copies, last date of submission is on or before 22.08.2025 up to 03:00	The date of submission of proposal has been revised as below: Due date for Online Submission of proposal (Technical)- On or before ***03.09.2025***, 03:00 PM Physical Submission of Proposal in Hardcopy - For hard copies, last date of submission is on or before ***03.09.2025*** up to 05:00 PM.
3	**Clause 3.6.7, Page No. 22** "In the event that two or more Applicants score equal marks (the "Tie Applicants"), the Board shall identify the Selected Applicant with higher financial score. If the tie still persists, the selection shall be determined by random draw of lots between the Tie Applicants."	The clause 3.6.7 has been amended as below. In the event that two or more applicants score equal marks (the "Tie Applicants"), the Board shall identify the Selected Applicant with lowest financial quote. *If the tie persists, the Board shall identify the Selected Applicant having highest technical score as per clause 3.4.2 of the RFP.*
4	**Appendix 10, Note No.4 and 5 Page No 34.** Format For Technical Experience Point No 4 "The renewal/extension of any ongoing assignment shall not be considered as a separate assignment." Point No 5 "The reappointment of any assignment shall be considered as a new assignment. The Applicant shall furnish separate Work Order/ Agreement for each such reappointment."	Point No 5 The reappointment of any assignment shall be considered as a new assignment. The Applicant shall furnish separate Work Order/ Extension Letter/Agreement for each such reappointment. The *reappointment herein means 'the renewal/extension beyond the original contract period'*.

21/8/2025

Chief Accounts Officer
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