CHHATTISGARH HOUSING & INFRASTRUCTURE DEVELOPMENT BOARD

Pre-bidresponses for Request for proposal (RFP) For Appointment of CA Firms for Special Audit of units Under CGHIDB on QCBS Basis

S.N.	Reference Clause	Queries	Response to queries
1	Section 3.4 - Evaluation Criteria Page 8, Sl. No. 2 Clause: Special Audit Assignments	The term "Special Audit" used in this clause is not defined in the tender document. Generally, "Special Audit" refers to an audit conducted to meet a specific requirement or objective, while its nature and audit procedures are substantially similar to those of Internal Audit or Statutory Audit. It is requested that experience of internal Audit and Statutory Audit assignments of Central / State Government departments, PSUs, Boards and ULBs having comparable scope and value may also be considered for evaluation under this criterion.	**Please refer to the corrigendum-1**
2	Section 3.3 (Financial Capacity) & Section 3.4 (Evaluation Criteria) Page 8 & Page 9	There appears to be an inconsistency in the tender document. While the Minimum Eligibility Criteria specifies average annual turnover for FY 2022-23, 2023-24 and 2024-25, the evaluation criteria refers to FY 2021-22, 2022-23 and 2023-24. Since, FY 2025-26 has also been completed, it is requested that the average annual turnover for FY 2023-24, 2024-25 and 2025-26 be considered uniformly under both the Minimum Eligibility Criteria and the Evaluation Criteria to reflect the latest financial position of the applicants.	**Please refer to the corrigendum-1**
3	Evaluation Criteria - Clause 3.4, Sr. No. 2	Definition/Scope of "Special Audit" - Clause 3.4, Sr. No. 2 awards marks for the "Number of similar assignments of central/state government departments/PSUs/Boards/ULBs for special audit with fees of at least INR 2.5 Lakhs." The term "special audit" is not separately defined in the RFP and is liable to be interpreted narrowly.Relatively few CA firms in India or in Chhattisgarh may hold assignments specifically labelled as "special audit," whereas a much larger	**Please refer to the corrigendum-1**

		number of experienced firms have carried out internal audit/statutory audit assignments for government departments/PSUs/Boards/ULBs involving materially similar work such as ledger reconciliation, verification, cross-matching of records, etc., as described in Clause 4.1 of the RFP. We therefore request the Board to: a) Kindly clarify the intended meaning/scope of "special audit" for Clause 3.4, Sr. No. 2; and b) Consider widening the eligible experience to include internal audit/statutory audit assignments of state/central PSUs/Boards/ULBs, in line with the Technical Capacity criteria at Clause 3.2. This would allow larger pool of qualified and experienced CA firms to participate in the bidding process, thereby improving competition, without in any way compromising the quality or relevance of experience being evaluated.	
4	Marks Allocation for Head Office/Branch Office in Chhattisgarh - Clause 3.4, Sr. No. 5	As presently structured, a firm with its Head Office in Chhattisgarh is awarded 20 marks, while a firm with only a Branch Office in the State is awarded 10 marks. This creates a significant scoring disadvantage for experienced CA firms having a long-established Branch Office in Chhattisgarh but Head Office registered elsewhere. We request the Board to consider revising this criterion so that marks are allocated on a graded basis according to the number of years of the firm's office presence, whether Head Office or Branch Office, rather than blanket higher weightage to Head Office status alone. We request that the above points be examined and suitably clarified/amended before the Proposal Due Date, so that eligible and experienced firms are not unfairly excluded from this process.	**As per the RFP**
5	Clause 3.4, Sl. No. 2	Meaning of "Special Audit" - Evaluation Parameter -	**Please refer to the corrigendum-1**

		The scoring criterion at Sl. No. 2 of Clause 3.4 gives marks only for assignments described as "special audit" of government departments/PSUs/Boards/ULBs. This term has not been defined anywhere in the RFP. In practice, most Chartered Accountant firms undertake internal audit and statutory audit assignments of government bodies which are, in substance, not very different from a special audit and involve verification of records, ledgers, cash books, bank reconciliation, etc. We request the Board to permit internal audit/statutory audit assignments of state/central PSUs, Boards and ULBs to also be counted under this criterion, on the same lines as already allowed under Clause 3.2 (Technical Capacity).	
6	Clause 3.4, Sl. No. 5	Marks for Head Office/Branch Office in Chhattisgarh – Under the present scoring, a firm having its Head Office in Chhattisgarh is given 20 marks, while a firm having only a Branch Office here is given 10 marks. We suggest that marks under this parameter be linked to the number of years the office, whether Head Office or Branch Office, has existed in Chhattisgarh, instead of fixed 20 marks for Head Office and 10 marks for Branch Office. We request that the above points be examined and suitably clarified/amended before the Proposal Due Date, so that eligible and experienced firms are not unfairly excluded from this process.	**As per the RFP**