

**REF: Tender ID No.2017 NDMC 132372 1**

**CORRIGENDUM  
& ADDENDUM-I**

**SUBJECT: Request for Proposal for Selection of Chartered Accountant (CA) Firms for providing Internal Audit Services to NDMC SCL.**

**Replies to the Queries raised by the Prospective Bidders during the Pre-Bid Meeting held on 10<sup>th</sup> July, 2017 at NDMC Venue , Palika Kendra, Sansad Marg, New Delhi-110001 and queries received through e.mail.**

**PRE-BID QUERIES**

S.NO.	QUERY	NDMC SCL REPLY
1	Inclusion of Cost Accountants in the eligibility criteria for Internal Audit: Cost Accountants are also empowered to conduct Internal Audit under section 138 of the Companies Act, 2013	RFP term as provided under Clause 5.2 on page 15 of the RFP shall prevail.
2	Removal CAG empanelment Clause [para 5.2 (ii) Since the CAG empanelment is mandatory only in case of Statutory Audit as prescribed in section 139 of the Companies Act 2013. Therefore the Condition of CAG empanelment for appointment as Internal Audit under Section 138 of the Companies Act 2013 shall be removed.	RFP term as provided under Clause 5.2 ii. on page 15 shall prevail.
3.	Scope of Services [para iii]: The preparation and finalization of Books of Accounts of the Company Act, 2013 Income Tax Act, 1961 cannot be done by the Internal Auditor. Therefore, in view of this a separate Request for proposal (RFP) for accounting work is requires to be issue and we propose to include Cost Accountant qualification for such accounting work.	In Chapter IV ( Scope of Services), following amendments are made in sub clauses: iii) the words 'preparation and finalization of books of account' is replaced with the word 'Suggestion/advice and remedial actions in finalization of books of accounts'. v) the word 'preparation of' may be substituted with the word 'Suggestion/advice and remedial actions in'. vi) the word 'preparation of' may be substituted with the word 'suggestion/advice and remedial actions in'. vii) the work Suggestion/advice and remedial actions in' may be added before the "Filing of Income Tax Return". xiii) the word 'preparation of' be substituted with the word

		'Suggestion/advice and remedial actions in'. xiv) the word 'Suggestion/advice and remedial actions in' be added before the sentence 'Statutory Compliance like GST, EPF, TD, VAT, TCS etc.
4	Minimum fees should be prescribed otherwise Chartered Accountant cannot provide the financial bids under the Chartered Accountant Act.	The rate of lowest Bidder would be accepted. RFP term 5.19 ii. for Financial/Price Bid Evaluation shall prevail.
5	Preparation of Accounts and Internal Audit of Accounts both activities cannot be clubbed in one tender and given to one chartered accountant firm. You will be preparing accounts through your staff or any other agency which can be subject to internal audit / checking / verification / review / suggestions etc. by internal auditors You are requested to amend the above mentioned suggestions compulsory to make it a valid tender.	Pl refer to reply as per S. No. 3 above.
6.	a) Period for which your looking to appoint the Internal Audit. Is it for "two years from your date of incorporation" or "two years from April 2017" or any other period.  b) Financial working in every month may be disclosed i.e. what is the volume of transactions in a month.  c) Full time person required should be qualified Chartered Accountant or if any semi qualified person conduct the Audit.	a) The period of two years would start w.e.f. the date of 'Letter of Award'.  b) Refer to indicative list of services mentioned under chapter IV with amendments mentioned at S.No. 3 above.  c) Qualified CA only: S.No. xx Chapter IV. Section 6.2 : Personnel should be qualified CA with 3 years experience at least.
7	Review and verification of all payments and receipt of NDMCSCL. Clarification required: Please let us know approx. monthly number of receipts and payments vouchers.	Refer to scope of indicative list of services mentioned under chapter IV with amendments mentioned at S.No. 3 above.
8	Review and verification of all accounting entries / records / Vouchers / ledger--- Clarification required : approx. number of entries in each categories.	Refer to scope of services mentioned under chapter IV with amendments mentioned at s.no. 3 above.

9	Preparations and finalization of books of accounts of the company---- Please reconfirm whether CA firm required to prepare books of accounts, if yes, how many persons are to be deputed.	Refer to indicative list of services mentioned under chapter IV with amendments mentioned at S.No. 3 above.
10	Verification of cash and bank book-Clarification required whether cash book and bank book in hard copy shall be maintained separately by NDMC staff, since preparation of accounts by CA firm is covered in point no. 3.	Indicative List of Services mentioned under chapter IV with amendments mentioned at S.No. 3 above shall prevail.
11	Period of audit and term of this tender.	The Contract Period for Internal Audit Services shall be for two years. Term 4.1 of the RFP shall prevail.
12	Scope of work: Audit or book keeping.	Refer to indicative list of services mentioned under chapter IV with amendments mentioned at S.No. 3 above.
13	Frequency of Audit Report. IFC Report whether to made by internal auditor.	Refer to indicative list of services mentioned under chapter IV with amendments mentioned at S.No. 3 above.
14	Minimum number and minimum qualifications of the audit team desired by NDMC.	Eligibility Conditions and other details as provided under clause 5.2 under chapter V and 6.2 under Chapter VI of the RFP shall prevail. Also refer to reply clause c) of s.no. 6 above.
15	Minimum fees as stipulated by NDMC	The rate of lowest Bidder would be accepted. RFP term 5.19 ii. for Financial/Price Bid Evaluation shall prevail.

**NOTE:**

1. The Bidder should positively ensure that the minutes of the pre-bid meeting as above, duly signed by the authorized person of the Bidder should be up-loaded on the e. procurement portal of Govt. of NCT of Delhi <http://govtprocurement.delhi.gov.in> alongwith technical bid failing which, NDMC reserves the right to reject the proposal considering it non-responsive as provided under 5.18 & 5.19 of the RFP for Pre-Qualification & Evaluation of Technical Bid/Proposal.

2. The other terms and conditions of the RFP remain un-changed and due date, time and place for online submission of Bids shall be on or before 20<sup>th</sup> July, 2017 by 3.00 P.M. Tender Notice alongwith detailed terms and conditions can be viewed and downloaded by the Bidders from NDMC website [www.ndmc.gov.in](http://www.ndmc.gov.in) & e.procurement website of GNCTD <https://govtprocurement.delhi.gov.in>