



GAIL Gas LIMITED
(A wholly owned subsidiary of GAIL (India) Ltd.)

Date: 03.04.2023

CORRIGENDUM-01

TO

TENDER DOCUMENT

TENDER DOCUMENT NO. : GAIL GAS/NOIDA/5763/RS/2022-23/96

GeM Custom Bid no.: : GEM/2023/B/3288556

TENDER FOR : HIRING INTERNAL AUDIT SERVICES AS PER REQUIREMENT OF COMPANY FOR FY 2023-24 TO 2025-26

The terms and conditions of the GeM Bid Document / Tender Document stands modified to the extent indicated below and all other terms and conditions of the GeM bid

/Tender Document remains unaltered:

SL. No.	SECTION	PAGE NO.	CLAUSE NO.	SUBJECT	Existing	To be read as
1.	II BID EVALUATION CRITERIA (BEC) AND EVALUATION METHODOLOGY	9-21	COMPLETE CLAUSE	BID EVALUATION CRITERIA (BEC) and EVALUATION METHODOLOGY	As mentioned in tender	BID EVALUATION CRITERIA AND EVALUATION METHODOLOGY SHALL BE AS PER ANNEXURE-I
2.	SECTION-III	76-78	PPP-MII CLAUSE	Forms -1, 2 & 3	As available in tender	Revised forms are enclosed.

SL. No.	SECTION	PAGE NO.	CLAUSE NO.	SUBJECT	Existing	To be read as
3.	I INVITATION FOR BIDS (IFB)	5	SL. NO. (I)	DUE DATE & TIME OF BID- SUBMISSION	Date : 05.04.2023 Time : as mentioned in GeM bid	Date : 12.04.2023 Time : as mentioned in GeM bid
4.	I INVITATION FOR BIDS (IFB)	5	SL. NO. (J)	DATE AND TIME OF UN-PRICED BID OPENING	Date : 05.04.2023 Time : as mentioned in GeM bid	Date : 12.04.2023 Time : as mentioned in GeM bid

NOTE: THIS CORRIGENDUM SHALL FORM AN INTEGRAL PART OF THE GEM BID DOCUMENT / TENDER DOCUMENT AND SHALL BE SIGNED DIGITALLY AND SHALL BE UPLOADED ON GEM PORTAL ALONG WITH THE BID. ALL OTHER TERMS AND CONDITIONS SHALL REMAIN UNCHANGED.

(STAMP & SIGNATURE OF BIDDER)

BID EVALUATION CRITERIA (BEC)

A Technical Criteria:

- A.1** (i) Bidder must have executed at least three (03) contracts, each of minimum executed value of Rs. 5.87 Lacs for an Internal Audit job in any of the previous 7 years reckoned from bid due date for a company having a minimum turnover of **Rs. 750 Crores** during that period engaged in City Gas Distribution/Oil & Gas/Petrochemical/Fertiliser/ Refinery/ Power / Mining / Process Industry.

OR

(ii) Bidder must have executed at least two (02) contracts, each of minimum executed value of Rs. 7.33 Lacs for an Internal Audit job in any of the previous 7 years reckoned from bid due date for a company having a minimum turnover of **Rs. 750 Crores** during that period engaged in City Gas Distribution/Oil & Gas/Petrochemical/Fertiliser/ Refinery/ Power / Mining / Process Industry.

OR

(iii) Bidder must have executed at least a single contract of minimum executed value of Rs. 11.73 Lacs for an Internal Audit job in any of the previous 7 years reckoned from bid due date for a company having a minimum turnover of **Rs. 750 Crores** during that period engaged in City Gas Distribution/Oil & Gas/Petrochemical/Fertiliser/ Refinery/ Power / Mining / Process Industry.

- A.2** In case the bidder does not have experience as mentioned at sl. no. A.1 (i to iii), bidder can submit their bid on the basis of technical experience of foreign based another company (supporting company) besides complying to the conditions mentioned at clause no. D below.

The foreign based supporting company also to meet other criteria(s) as mentioned above at sl. no. A.1 (i & iii) or the criteria at sl. no. A.3 as applicable.

- A.3** In case the bidder is executing a rate contract of above which is still running and the contract executed value till one day prior to the due date of bid submission is equal to or more than the minimum prescribed value as mentioned above, such experience will also be taken into consideration provided that the bidder has to submit satisfactory work execution certificate to this effect issued by the end user / owner / authorized consultant.

- A.4 A job executed by a bidder for its own plant / projects cannot be considered as experience for the purpose of meeting requirement of BEC of the tender. However, jobs executed for Subsidiary / Fellow subsidiary / Holding company will be considered as experience for the purpose of meeting BEC subject to submission of tax paid invoice(s) duly certified by Statutory Auditor of the bidder towards payments of statutory tax in support of the job executed for Subsidiary /Fellow subsidiary / Holding company. Such bidders to submit these documents in addition to the documents specified in the bidding documents to meet BEC.

Notes to BEC-Technical:

- (i) Experience acquired by a bidder as a sub-contractor can be accepted against submission of requisite certificate / documents from end user by such bidder along with other specified documents.
- (ii) Bids of Joint Venture / Consortium will not be acceptable.
- (iii) In case bidder has executed multiple order/contracts under a rate contract/agreement, all executed orders/contracts shall be considered as single order/contract for evaluation of credentials of a bidder for meeting the experience criteria as mentioned above.
- (iv) Bidder(s) shall be required to submit the documents in respect of above experience criteria as per details at sl. no. C below.

B. Financial Criteria:

NOT APPLICABLE

C Documents required to be submitted/uploaded by bidder along with the bid for qualification of BEC:

Sl. No.	BEC Clause no.	Description	Documents required for qualification
Technical Criteria			
1	A.1	Experience against execution & completion of order.	Copies of Order/LOA/Contract/Agreement along with proof of execution / completion i.e. Completion / Execution Certificate issued by owner / end user / authorized consultant in support of experience criteria. The completion / execution

			<p>certificate must indicate work order number, date, scope of work, contract value, contract period and executed value.</p> <p>To meet the criteria of minimum Turnover of Rs. 750 Crores as mentioned at clause no. A.1. of BEC-Technical, bidder to submit audited financial statement(s) of the client during that period.</p>
2	A.2	Technical Experience of foreign based another company (supporting company)	<p>Bidder must submit/upload:</p> <p>Documentary evidence as per requirement at sl. no. A.2 besides the documents as applicable against sl. no. D</p>
3	A.3	Experience against execution of running Contract	<p>Bidder to comply the documents as mentioned under A.1 above.</p> <p>Copy of Execution Certificate or equivalent against Order/LOA/Contract/Agreement for the running contract as mentioned at point “A.1” above must be submitted/uploaded clearly mentioning the executed value till one day prior to bid submission due date, which must be equal to or more than the minimum prescribed value mentioned at sl. No. A.1 of BEC. The execution certificate or equivalent must contain the detailed information like Order/LOA/Contract/Agreement No. with date, Brief Scope of work / Name of work, Order Quantity, Total executed value etc. The Execution Certificate or equivalent should have been issued by the end-user/owner/authorized consultant.</p>
4	A.4	Jobs executed for Subsidiary / Fellow subsidiary/	<p>Bidder must submit/upload:</p> <p>Tax paid invoice(s) duly certified by</p>

		Holding company	statutory auditor of the bidder towards payments of statutory tax in support of the job executed for Subsidiary / Fellow Subsidiary /Holding Company.
5	E	Bidder which shares a land border with India	Bidder must submit/upload: Documentary evidence as per requirement at sl. no. E below.
Bidder to note that Only documents (Work Order, Completion certificate, Execution Certificate etc.) which have been referred/ specified in the bid shall be considered in reply to queries during evaluation of Bids.			

Note to C.:

Exchange rate for Conversion of Currency for evaluation of documents submitted by bidders for BEC which are in other currency than specified in BEC shall be as follows:

- (a) BEC (Technical): Bill Selling (foreign exchange) Rate of State Bank of India as prevailing on the date of award of order submitted by bidder.
- (b) In case, the SBI Selling rate is not available as on the date of conversion as specified above for respective cases, the exchange rate for conversion of currency shall be taken from the internet, such as:

<https://www.xe.com/currencyconverter>

<https://economictimes.indiatimes.com/markets/forex/currency-converter>

<https://www.oanda.com/currency/converter>

D. ELIGIBILITY CRITERIA OF A BIDDER IN CASE BID IS SUBMITTED ON THE BASIS OF TECHNICAL EXPERIENCE OF FOREIGN BASED ANOTHER COMPANY (SUPPORTING COMPANY) AS UNDER (FOR DETAILS – REFER RELEVANT CLAUSE OF ITB):

Eligibility criteria in case bid (offer of those bidders not under consortium arrangement) is submitted on the basis of technical experience of FOREIGN BASED ANOTHER COMPANY (SUPPORTING COMPANY) which holds more than fifty percent of the paid-up share capital of the bidder company or vice versa shall be as per relevant clause of ITB.

The Financial BEC of tender is to be met by the bidder on their own.

E. CLAUSE REGARDING PROVISION FOR PROCUREMENT FROM A BIDDER WHICH SHARES A LAND BORDER WITH INDIA (FOR DETAILS – REFER RELEVANT CLAUSE OF ITB):

Any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority as per relevant clause of ITB.

F. AUTHENTICATION OF DOCUMENTS SUBMITTED IN SUPPORT OF BID EVALUATION CRITERIA:

Technical Criteria of BEC	<p>All documents in support of Technical Criteria of Bid Evaluation Criteria (BEC) to be furnished by the bidders shall necessarily be duly certified / attested by authorized signatory of the bidder.</p> <p>Note: In case bidder is qualifying based on their foreign based supporting company's credentials, authentication requirements for such documents shall be applicable as required below:</p> <p>Documents in support of Technical Criteria of BEC to be furnished by the Bidder shall necessarily be duly certified / attested by Chartered Engineer/Licensed Professional Engineer / EurEta Registered Engineer / EurIng or Equivalent Registered Engineer of manufacturer's country with legible stamp.</p> <p>Further, supporting document pertaining to technical BEC should also be certified true copies, duly signed, dated and stamped by an official, authorized for this purpose in Indian Embassy/ High Commission in manufacturer's country. However, member countries of Hague Convention 1961, supporting document pertaining to technical BEC Apostille affixed by Competent Authorities designated by the government of bidder's country shall also be acceptable.</p>
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G. PROVISIONS FOR STARTUPS (AS DEFINED IN GAZETTE NOTIFICATION NO. D.L-33004/99 DATED 18.02.2016 AND 23.05.2017 OF MINISTRY OF COMMERCE AND INDUSTRY AND AS AMENDED FROM TIME TO TIME)

Not Applicable

H BID EVALUATION METHODOLOGY FOR AWARD:

The evaluation of bids will be made on following basis:

- i. GAIL Gas Ltd. will evaluate and compare the bids of the techno-commercially qualified bidders whose bids are previously determined to be substantially responsive pursuant to “ITB: Clause-29”.
- ii. Techno-commercial Evaluation of the bids will be done first against the BEC stipulated in relevant Section of the tender document to qualify the bidders.
- iii. The Bids of the qualified bidder(s) shall be further assessed as per the Bid Assessment Criteria/Bid Evaluation Methodology as under:

I Methodology of Technical Evaluation (Evaluation of Quality):

- i. GAIL Gas Limited shall evaluate each technical proposal considering the criteria like relevant experience for the assignment, qualification of the key staff, Financial competency, Location preference etc.
- ii. A minimum qualifying mark on technical points to be scored is 68 (i.e. out of maximum 100 marks) for opening of the price bid.
- iii. The technical evaluation of the proposal shall be done on the basis of Evaluation of Quality and the aggregate score less than the minimum qualifying marks i.e. 68 (i.e. out of maximum 100 marks) will be disqualified.

Sl. No.	Evaluation Criteria	Minimum Preference Marks	Remarks & Supporting Documents	Maximum Preference Marks
01	Bidder should have a full-fledged office set-up in Noida/Delhi/ Greater Noida / Gurugram /Faridabad / Ghaziabad with at least Six (06) qualified Chartered Accountants (CA) and/or qualified Cost Accountants (CMA) and/or qualified Chartered Engineer employed/posted and working from that office as partners/regular employees. This office shall be responsible for	15	Extra 3 points for CA/CMA Firms having additional offices in any of Agra and Bengaluru City subject to Maximum 6 Points Documents Required 1. Copy of Lease/ Rent agreement in case of Rented Office which has valid date. 2. Copy of Registered Deed/Power of Attorney/ Municipal Tax Receipt/ Property Tax Receipt for owned	21

Sl. No.	Evaluation Criteria	Minimum Preference Marks	Remarks & Supporting Documents	Maximum Preference Marks
	conducting internal audit of GAIL Gas Ltd. as per this tender.		Premises.	
02	Bidder should have at least Ten years of standing in the profession of Chartered Accountancy/ Cost Accountancy.	10	<p>Extra 01 mark for each year for having more than 10 years of standing in the profession subject to maximum of 04 such marks.</p> <p><u>Documents required:</u></p> <p>In case of company:</p> <p>Bidder shall provide copy of Incorporation/ Registration Certificate of the company depicting date of incorporation/registration duly certified / attested by Notary Public with legible stamp.</p> <p>In case of Proprietorship / Partnership Firm:</p> <p>Bidder shall provide copy of registration certificate under “Shop & Establishment Act” / “Trade Licence” including Affidavit or Partnership Deed (as applicable) duly certified / attested by Notary Public with legible stamp.</p>	14

Sl. No.	Evaluation Criteria	Minimum Preference Marks	Remarks & Supporting Documents	Maximum Preference Marks
03	<p>Bidder should have at least six(06) qualified Chartered Accountants (CA) and/or qualified Cost Accountants (CMA) and/or qualified Chartered Engineer including partners.</p> <p>(He /She should be a partner/regular employee of the bidder for a minimum post qualification period of one year as on due date of submission of bid)</p>	15	<p>Extra 01 mark for each qualified Chartered Accountant and/or qualified Cost Accountant and/or qualified Chartered Engineer with minimum one year of post qualification employment as a partner /regular employee in the bidder's firm in excess to minimum requirement of Six (06) subject to maximum of 03 such marks.</p> <p><u>Documents required:</u></p> <p>Bidder shall provide duly Notarized affidavit mentioning the details of qualified Chartered Accountants and/or qualified Cost Accountants and/or Chartered Engineer along with their Membership numbers & date and joining dates.</p>	18
04	<p>Bidder should have experience of conducting Internal/Statutory Audit of at least one company engaged in any of the industries related to Oil & Gas /Petrochemical/Fertiliser / Refinery/ Power / Mining / other Process Industry having a minimum turnover of Rs. 750 Crores in any of</p>	15	<p>A Extra 01 marks for conducting internal/statutory audit for each additional company engaged in any of the industries related to Oil & Gas /Petrochemical/Fertiliser / Refinery/ Power / Mining / other Process Industry having a minimum turnover of Rs. 750 Crores in any of the year of audit.</p>	21

Sl. No.	Evaluation Criteria	Minimum Preference Marks	Remarks & Supporting Documents	Maximum Preference Marks
	the year of audit. (During preceding 07 years i.e. FY 2015-16 to FY 2021-22)		<p>(During preceding 07 years i.e. FY 2015-16 to FY 2021-22) which is in excess to minimum requirement of one subject to maximum 03 marks.</p> <p>b) Extra 01 marks for conducting internal/statutory audit of each Central Public Sector Undertaking (CPSU) engaged in any of the industries related to Oil & Gas /Petrochemical/Fertiliser / Refinery/ Power / Mining / other Process Industry having a minimum turnover of Rs. 750 Crores in any of the year of audit. (During preceding 07 years i.e. FY 2015-16 to FY 2021-22) subject to maximum 03 marks.</p> <p><u>Documents required:</u></p> <p>Bidder shall provide Copies of work order / LOA along with the corresponding Completion Certificate (issued on the letterhead of the client / end user / authorized consultant of the client) duly certified / attested by authorized signatory of the bidder.</p> <p>Documentary evidence like Audited Financial</p>	

Sl. No.	Evaluation Criteria	Minimum Preference Marks	Remarks & Supporting Documents	Maximum Preference Marks
			<p>Statement of the client(s) (including Balance Sheet and P&L statement) and a certificate issued by Chartered Accountant with UDIN (not being employee/ partner of the bidder) towards minimum turnover of Rs. 750 Crores in the year of audit</p> <p>OR</p> <p>UDIN verification documents details mentioning the turnover amount from ICAI website.</p>	
05	<p>Bidder should have experience of conducting Internal/Statutory Audit of at least one City Gas Distribution/ Power distribution company having a minimum turnover of Rs.750 Crores in any of the year of audit.</p> <p>(During preceding 07 years i.e. FY 2015-16 to FY 2021-22)</p>	05	<p>Extra 02 marks for conducting Internal/Statutory audit of each additional City Gas Distribution company having a minimum turnover of Rs.750 Crores in any of the year of audit (During preceding 07 years i.e. FY 2015-16 to FY 2021-22) which is in excess to minimum requirement of one subject to maximum 06 marks.</p> <p><u>Documents required:</u></p> <p>Bidder shall provide Copies of work order / LOA along with the corresponding</p>	11

Sl. No.	Evaluation Criteria	Minimum Preference Marks	Remarks & Supporting Documents	Maximum Preference Marks
			<p>Completion Certificate (issued on the letterhead of the client / end user / authorized consultant of the client) duly certified / attested by authorized signatory of the bidder</p> <p>Documentary evidence like Audited Financial Statement of the client(s) (including Balance Sheet and P&L statement) and a certificate issued by Chartered Accountant with UDIN (not being employee/ partner of the bidder) towards minimum turnover of Rs. 750 Crores in CGD business in the year of audit.</p> <p>OR</p> <p>UDIN verification documents details mentioning the turnover amount from ICAI website.</p>	
06	<p>1. Annual Turnover of the Bidder equal to or more than Rupees 50 Lacs as per their latest audited financial statements.</p> <p>2. Empanelment with Comptroller and Auditor</p>	3	<p>1. Bidder shall provide Audited Financial Statements duly certified / attested by Notary public with legible stamp.</p> <p>Further for turnover Rs. 1 crore & above additional 2 marks.</p>	<p>10</p> <p>For Turnover- Maximum marks-5</p>

Sl. No.	Evaluation Criteria	Minimum Preference Marks	Remarks & Supporting Documents	Maximum Preference Marks
	General of India (CAG) - Minimum Zero marks		2. Empanelment with CAG-5 marks In case bidder is not-empanelled with CAG then zero marks will be allotted. However bidder shall not be rejected given the bidder is qualifying in other parameters.	For Empanelment with CAG-5 marks
07	Bidder having exposure of conducting Internal/Statutory Audit job in SAP based Environment. (During preceding 07 years i.e. FY 2015-16 to FY 2021-22)	05	Bidder shall provide affidavit mentioning name of companies, period of audit etc. duly certified / attested by Notary public with legible stamp.	05
	Total	68		100

J. EVALUATION AND AWARD METHODOLOGY:

- (i) Only techno-commercially qualified bidders and the bidder securing minimum **68** Marks against the Technical Points (Evaluation of Quality, mentioned at clause no. I) shall be considered for price bid opening. Price Bids shall be evaluated based on overall cost to GAIL Gas Limited including applicable GST (CGST & SGST/UTGST or IGST). Contract will be awarded to the bidder who has secured highest total score combining technical and financial score as stipulated under “COMBINED QUALITY AND COST EVALUATION”.
- (ii) The bidder shall quote as percentage (plus OR minus) over Total Estimated Cost (inclusive of GST) as indicated in the SOR, Section-VII of tender document. The quoted plus (+) percentage shall be added on Total Estimated Cost (inclusive of GST) and quoted minus (-) percentage shall be deducted from Total Estimated Cost (inclusive of GST), for evaluation. The Bidder's quoted amount shall be based on complete Scope of Work and other terms & conditions mentioned in tender document and its amendment (if any).
- (iii) **In case, any techno-commercially qualified bidders quote beyond plus OR**

minus 5% over Total Estimated Cost (inclusive of GST), their price bid will not be considered for further evaluation and will be disqualified.

(iv) COMBINED QUALITY AND COST EVALUATION

Contract will be awarded to the bidder who has secured highest total score combining technical and financial score. For this purpose, 80% weightage is assigned to Evaluation of Quality, mentioned at clause no. I above and 20% weightage is assigned to cost part, i.e. SOR, Section-VII of tender document.

Since the tender is being floated through GeM portal therefore, QCBS formula available on GeM portal shall be applicable as under:

Calculation Formula

$$\text{Total Score} = [(C_{\text{low}} / C).X] + [T/T_{\text{high}} .(1-X)]$$

Where

C = Evaluated Bid price

C_{low} = The lowest of all evaluated Bid price among responsive Bids

T = The total Technical score awarded to the Bid

T_{high} = The Technical score achieved by the Bid that was scored best among all responsive Bids.

X = Weightage for the process as specified in Bids i.e. 0.20 in this case

- (v) In case more than one bidder is tied up at one position, contract will be awarded to the bidder who has secured more score against the Technical Evaluation (Evaluation of Quality, mentioned at clause no. I)). In case of further tie in the score against the Technical Evaluation (Evaluation of Quality), then, contract will be awarded to the bidder, whose turnover during last audited financial statement is higher.

Note 1:

- 1) In case, any unregistered bidder [i.e. not registered with statutory authority for GST] is submitting their bid, their prices will be loaded with applicable GST (CGST&SGST/UTGST or IGST) during evaluation of bid.
 - 2) In case any cess on GST is applicable, the same shall also be considered in evaluation.
- 2.3.4 The conditions for availing purchase preference as per PPP-2012 (Public Procurement Policy for MSEs-2012) & PPP-MII (Make In India) like bidder's price in the specified price band, bidder agreeing to match L1 Price, etc. shall be applicable as given in the tender under relevant clauses.

Purchase preference as per PPP-2012 & PPP-MII as mentioned in ITB of

tender document shall be applicable considering tender as non-splitable.

Matching with L1 Price is to be done by way of uniform percentage reduction on respective bidder's quoted Price(s) of SOR.

REPLIES TO PRE-BID QUERIES

TENDER DOCUMENT NO. GAIL GAS/NOIDA/5763/RS/2022-23/96

GeM Custom Bid no.: GEM BID NO. GEM/2023/B/3288556

Subject: Hiring internal audit services as per the requirement of the company for FY 2023-24 to 2025-26

SL. NO.	REFERENCE OF BIDDING DOCUMENT				BIDDER'S QUERY	GAIL GAS'S REPLY
	SEC.NO.	Page No.	ClauseNo.	Subject		
1	Section II	9 3 of GeM Bid document	Technical Criteria GeM Bid document	Bid Evaluation Criteria Past Experience of Similar Services: The Bidder must have successfully executed/completed at least one single order of 80 % of the Estimated Bid Value or 2 orders each of 50 % of the Estimated Bid Value or 3 orders each of 40 % of the Estimated Bid Value for similar service(s) in last three years to any Central / State Govt Organization / PSU / Public Listed Company. Copies of contracts / work orders and documentary evidence of successful execution / completion in support of Past Experience of Similar	The query is out of 3 eligibility criteria mentioned below which. One we must consider while applying the eligibility criteria of service rendered by us out of all three criteria. 1. As per the page no. 3 of GeM bid document serial no. 2, the minimum criteria is this mentioned in the subject column of this file. 2. However, refer to page no. 9 of Bid Evaluation Criteria (Section II) is Bidder must have executed at least three (03) contracts, each of minimum executed value of Rs. 5.87 Lacs for an Internal Audit job in any of the previous 7 years reckoned from	Bid Evaluation Criteria Shall be as per Annexure-I to Corrigendum No. 1

SL. NO.	REFERENCE OF BIDDING DOCUMENT				BIDDER'S QUERY	GAIL GAS'S REPLY
				Services along with names, address and contact details of clients shall be uploaded with the bid for verification by the Buyer.	<p>bid due date for a company having a minimum turnover of Rs. 750 Crores during that period engaged in City Gas Distribution/Oil & Gas/Petrochemical/Fertiliser/Refinery/ Power / Mining / Process Industry.</p> <p>3. At the same time in the I column of Methodology of Technical Evaluation (Evaluation of Quality) evaluation marks for serial no. 4 page no. 16. Bidder should have experience of conducting Internal/Statutory Audit of at least one company engaged in any of the industries related to Oil & Gas /Petrochemical/Fertiliser / Refinery/ Power / Mining / other Process Industry having a minimum turnover of Rs. 750 Crores in any of the year of audit. (During preceding 07 years i.e. FY 2015-16 to FY 2021-22)</p>	
2	Section II	19 of tender	Sl. no. 7 of I. Methodology of Technical Evaluation	Turnover	In evaluation criteria sl no-07-- Annual turnover of bidder has been desired equal to or more than Rs. one crore. We think	Please refer Annexure-I to Corrigendum No. 1

SL. NO.	REFERENCE OF BIDDING DOCUMENT				BIDDER'S QUERY	GAIL GAS'S REPLY
			(Evaluation of Quality):		this limit Rs. one Crore is very high for the estimate of Rs.40 lacs for three years. May pl review.	
3	Section-I	5	F	EMD	EMD has been demanded Rs.88000/- from CA/IWCA firm. Other PSU do not demand EMD from CA/ICWA firms. EMD is not applicable for these professional firms	As per tender
4	Section-III	68	ITB clause no. 38	CPG	PBG 3% should also not be applicable for Internal Audit by CA/ICWA firm	As per tender
5	-	-	-	Geographical Areas to be covered	<p>The bidder would like to understand regarding following:</p> <ol style="list-style-type: none"> 1. As per our understanding and past experience, Gail Gas Limited is operational in 16 GA's (approx.) pan India, since the tender document is silent on the GA's to be covered in IA scope, request you to clarify the name and number of GA's to be covered. 2. Is the consultant required to visit the office in GA's or the IA is to be carried out from 	<ol style="list-style-type: none"> 1. Details Available at PNGRB website. 2. Internal Audit need to be carried out from Corporate office and as when required Auditor will visit to other office as per instruction from GAIL GAS only.

SL. NO.	REFERENCE OF BIDDING DOCUMENT				BIDDER'S QUERY	GAIL GAS'S REPLY
					Corporate office at Noida itself ?	
6	BEC Section II		i	Methodology of Technical Evaluation (Evaluation of Quality)	<p>S.No.1 Extra 3 points for CA/CMA Firms having additional offices in any of Agra and Bengaluru City subject to Maximum 6 Points:-</p> <p>Bidder requests for relaxation/ change of office in Agra. Bidder having offices in majorly all metro cities, for which additional marks shall be given.</p>	Please refer Annexure-I to Corrigendum No. 1
7	BEC Section II		i	Methodology of Technical Evaluation (Evaluation of Quality)	<p><u>S.No.4 & 5 Documents Required</u> <u>Documentary evidence like Audited Financial Statement of the client(s) (including Balance sheet and P&L statement) and a certificate issued by Chartered Accountant with UDIN (not being employee/ partner of the bidder) towards</u> <u>minimum turnover of Rs. 750 Crores in the year of audit duly certified / attested by Notary Public with legible stamp.</u> - Bidder requests for relaxation of certificate issued by Chartered Accountant with UDIN, since there is already a</p>	Please refer Annexure-I to Corrigendum No. 1

SL. NO.	REFERENCE OF BIDDING DOCUMENT				BIDDER'S QUERY	GAIL GAS'S REPLY
					<p>requirement for certification/ attestation by Notary public of the Financial statements.</p> <p>Bidder requests for relaxation In case of client credentials where completion certificates are not available (not shared by client), we will provide declaration signed by POA holder that the project has been completed along with details of invoices raised and payment received</p>	
8	BEC Section II			Methodology of Technical Evaluation (Evaluation of Quality)	S.No.6 CAG Empanelment Bidder requests for relaxation of CAG empanelment requirement.	Please refer Annexure-I to Corrigendum No. 1
9	-	-	-	-	Bidder would like to request company to consider extension in submission of bid/ proposal by at least 2 week in order to have sufficient time for preparing proposal and obtaining internal approvals	Please refer Corrigendum No. 1
10	IFB Point (I) Due Date & Time of Bid submission (Page-5)			Date: 05.04.2023 Time: as mentioned in GeM bid	It is requested to extend the BDD by at least 10 days after Replies to queries are uploaded to give enough time for preparation of the documents.	Please refer Corrigendum No. 1

SL. NO.	REFERENCE OF BIDDING DOCUMENT		BIDDER'S QUERY	GAIL GAS'S REPLY
			Since it is financial year ending and we are extremely busy with other filing due dates.	
11	Section II-Bid Evaluation Criteria A. Technical Criteria Points A3 and A4 (Page-9)	In case the bidder is executing a rate contract of above which is still running and the contract executed value till one day prior to the due date of bid submission is equal to or more than the minimum prescribed value as mentioned above, such experience will also be taken into consideration provided that the bidder has to submit satisfactory work execution certificate to this effect issued by the end user / owner / authorized consultant.	Both the points A3 and A4 are same. Please clarify.	Bid Evaluation Criteria Shall be as per Annexure-I to Corrigendum No. 1
12	Methodology of Technical Evaluation (Evaluation of Quality): Point 1 (Page-14)	Extra 3 points for CA/CMA Firms having additional offices in any of Agra and Bengaluru City subject to Maximum 6 Points	Keeping 3 extra points each for offices in Agra and Bengaluru is a quite high. We suggest to keep 1 extra point each only.	Bid Evaluation Criteria Shall be as per Annexure-I to Corrigendum No. 1

SL. NO.	REFERENCE OF BIDDING DOCUMENT	BIDDER'S QUERY	GAIL GAS'S REPLY	
13	Methodology of Technical Evaluation (Evaluation of Quality): Point 4 (Page-17)	<p>Bidder shall provide Copies of work order / LOA along with the corresponding Completion Certificate (issued on the letterhead of the client / end user / authorized consultant of the client) duly certified / attested by Notary Public with legible stamp.</p> <p>Documentary evidence like Audited Financial Statement of the client(s) (including Balance Sheet and P&L statement) and a certificate issued by Chartered Accountant with UDIN (not being employee/ partner of the bidder) towards minimum turnover of Rs. 750 Crores in the year of audit duly certified / attested by Notary Public with legible stamp.</p>	<p>It is very difficult to get completion certificates in case of internal/statutory audit assignments. Please suggest if LOA is enough as documentary evidence along with if the audit assignment is continuing for next consecutive years also that should be sufficient to consider as satisfactory completion of assignment.</p> <p>Also please remove the need of notary attestation, as generally such needs are avoided in bids and self-attestation is considered sufficient.</p> <p>Audited Financial Statement of the client(s) should be enough to prove the turnover of the clients. We suggest to remove the requirement for certificate issued by Chartered Accountant with UDIN (not being employee/ partner of the bidder) duly certified / attested by Notary Public with legible stamp.</p>	Please refer Annexure-I to Corrigendum No. 1

SL. NO.	REFERENCE OF BIDDING DOCUMENT		BIDDER'S QUERY	GAIL GAS'S REPLY
14	Methodology of Technical Evaluation (Evaluation of Quality): Point 5 (Page-17)	Bidder should have experience of conducting Internal/Statutory Audit of at least one City Gas Distribution company having a minimum turnover of Rs.750 Crores in any of the year of audit.	Please modify this clause to include all public utility/distribution companies like Power, Telecom etc. along with gas distribution company under this clause for the interest of the audit/competition in bidding. These distribution companies are also having large consumer base and are governed by price regulations through concerned Regulatory Authorities.	Please refer Annexure-I to Corrigendum No. 1
15	Combined Quality & Cost Evaluation: Calculation Formula (Page-20)	X = Weightage for the process as specified in Bids i.e. 0.8 in this case	While the value of X = Weightage for the process as specified in Bids i.e. 0.2 in this case	Please refer Annexure-I to Corrigendum No. 1

FORM-1 TO ANNEXUTE-II TO SECTION-III

**UNDERTAKING FOR APPLICABILITY OF POLICY (APPLICABLE FOR MSEs
and CLASS-I LOCAL SUPPLIER ONLY)**

To,

M/s GAIL GAS LIMITED

SUB: Hiring internal audit services as per requirement of company for FY 2023-24 to 2025-26

TENDER NO: GAIL GAS/NOIDA/5763/RS/2022-23/96

Dear Sir

We, M/s _____ (*Name of Bidder*) hereby confirm that following purchase preference to be considered:-

Description	Preference
Purchase Preference under Public Procurement Policy for MSE	<input type="text"/>
Preference Under Public Procurement (Preference to Make in India), Order 2017 (PPP-MII)	<input type="text"/>

Note:

- (i) Please indicate your preference against only one policy.
- (ii) The above preference shall be extended only after submission of requisite documents (as mentioned in the tender documents).
- (iii) In case a bidder is eligible to seek benefit under PPP-MII order as well as PPP for MSE 2012, then the bidder should categorically seek benefits against only one of the two policies i.e. either PPP-MII and MSE policy.
- (iv) In case a MSEs bidder opts for purchase preference based on PPP-MII order, he shall not be entitled to claim purchase preference benefit available to MSE Bidders under PPP for MSE 2012. However, the exemptions from furnishing Bidding Document fee and Bid security/EMD shall continue to be available to MSE Bidders
- (v) The option once exercised cannot be modified subsequently.
- (vi) In case MSE bidder is opting the PPP-MII policy and emerges other than L1 bidder, then only Purchase Preference as per PPP-MSE policy is not applicable.

Place:

[Signature of Authorized Signatory of Bidder]

Date:

Name:

Designation:

Seal:

FORM-2 TO ANNEXUTE-II TO SECTION-III

**SELF CERTIFICATION BY BIDDER WHO CLASS-I LOCAL SUPPLIER/ CLASS-II
LOCAL SUPPLIER TOWARDS MANDATORY MINIMUM LOCAL CONTENT/
DOMESTIC VALUE ADDITION
(APPLICABLE FOR ALL BIDDERS INCLUDING MSEs)**

To,

M/s GAIL GAS LIMITED

SUB: Hiring internal audit services as per requirement of company for FY 2023-24 to
2025-26

TENDER NO: GAIL GAS/NOIDA/5763/RS/2022-23/96

Dear Sir

We, M/s_____ (*Name of Bidder*) confirm that as per the definition of policy we are:

Class-I Local supplier []

Class-II Local Supplier []

(Bidder is to tick appropriate option (✓) above).

It is further confirm that M/s_____ (*Name of Bidder*) meet the mandatory minimum
Local content/Domestic Value Addition requirement for Class-I Local supplier/ Class-II
Local supplier (as the case may be) under Public Procurement (Preference to Make in India),
Order 2017 (PPP-MII) and has value addition of%.

The details of the location (s) at which the local value addition is made is as under:

.....
.....
.....

We further confirm that in case we fail to meet the minimum local content/domestic value
addition, the same shall be treated false information and GAIL GAS will take action as per
provision of tender document.

Place:

[Signature of Authorized Signatory of Bidder]

Date:

Name:

Designation:

Seal:

FORM-3 TO ANNEXUTE-II TO SECTION-III

**CERTIFICATE BY STATUTORY AUDITOR/COST AUDITOR/ CHARTERED
ACCOUNTANT OF BIDDER TOWARDS MANDATORY MINIMUM LOCAL CONTENT/
DOMESTIC VALUE ADDITION**

(APPLICABLE FOR ALL BIDDERS INCLUDING MSEs)

To,

M/s GAIL GAS LIMITED

SUB: Hiring internal audit services as per requirement of company for FY 2023-24 to 2025-26

TENDER NO: GAIL GAS/NOIDA/5763/RS/2022-23/96

Dear Sir

“We _____ the statutory auditor/ cost auditor/chartered accountant (not an employee of the company) of M/s. _____ (*Name of the bidder*) hereby certify that as per definition specified in policy, M/s. _____ (*Name of the bidder*) is

Class-I Local supplier []

Class-II Local Supplier []

(Bidder is to tick appropriate option (✓) above).

It is further confirm that M/s _____ (*Name of Bidder*) quoted vide offer No. _____ dated _____ against tender No. _____ meet the mandatory minimum Local content/Domestic Value Addition requirement specified for Class-I Local supplier/ Class-II Local supplier (as the case may be) under Policy for Public Procurement (Preference to Make in India), Order 2017 (PPP-MII) and has value addition of% .

Name of Audit Firm:

[Signature of Authorized Signatory]

Name:

Date:

Designation:

Seal:

Membership no.

Note:

- (i) This certificate it to be furnished by the statutory auditor or cost auditor of the company (in the case of companies) or from a practicing cost accountant or practicing chartered accountant (in respect of suppliers other than companies)
- (ii) The above format is indicative, the statutory auditor/ cost auditor/ cost accountant can modify the format without changing the intent of certification.