



National Highways Authority of India

(Ministry of Road Transport and Highways)

जी-5 एवं 6, सेक्टर-10, द्वारका, नई दिल्ली-110075

G-5 & 6, Sector-10, Dwarka, New Delhi-110075

NHAH/F&amp;A/45/2016-17/RFP for PIU

Dated: 27/07/2021

CORRIGENDUM TO RFE-2021

**Subject:** Empanelment of Chartered Accountant/Cost Accountant Firms for Internal Audit of Site Offices (ROs/PIUs) -  
*Amendment in request for Empanelment-reg.*

Clause	Existing Provision	Modified Provision			
	Requirement	Chartered Accountant Firms	Cost Accountant Firms	Requirement	Chartered Accountant Firms/ Cost Accountant Firms
Para 1 of 2.4.1 of RFE	Number of years of experience	10years	7years	Number of years of experience	7years
Para 2 of 2.4.1 of RFE	Number of full time partners	05	03	Number of full time partners	05

Para 3 of 2.4.1 of RFE	Number of PSUs/ PSU Banks audited i.e. Applicant had conducted Statutory Audit/ Internal Audit/ Cost Audit	03	03	Number of PSUs/ PSU Banks audited i.e. Applicant had conducted Statutory Audit/ Internal Audit/ Cost Audit	03
Para 4 of 2.4.1 of RFE	Average Gross Receipts (Professional Fees excluding Taxes) during last 2 years( i.e FY 2018-19 & 2019-20 or 2019-20 & 2020-21 duly audited)	Rs.40La khs.	Rs.20L akhs.	Average Gross Receipts (Professional Fees excluding Taxes) during last 2 years( i.e FY 2018-19 & 2019-20 or 2019-20 & 2020-21 duly audited)	Rs.40Lakhs.
Para 5 of 2.4.1 of RFE	In any one financial year, i.e. FY2018-19 or 2019-20, the applicants have conducted statutory audit/internal audit/Cost Audit of at least one PSU/Private Sector Company with minimum Turnover audited.	Rs.200Cr.	Rs.100 Cr.	In any one financial year, i.e. FY2018-19 or 2019-20, the applicants have conducted statutory audit/internal audit/Cost Audit of at least one PSU/Private Sector Company with minimum Turnover audited. (Banks shall not be considered)	Rs.200Cr.
Para 6 of 2.4.1 of RFE	Number of companies (registered under Companies Act) / Government Entities audited in the capacity of Statutory Auditors/ Internal Auditor/ Cost Auditor. (Various Branches/Unit of one company are to be considered one Company) in the last two years.	At least 20 companies.	At least 10 companies.	Number of companies (registered under Companies Act) / Government Entities audited in the capacity of Statutory Auditors/ Internal Auditor/ Cost Auditor. (Various Branches/Unit of one company are to be considered one Company) in the last two years (2018-19 & 2019-20 or 2019-20 & 2020-21).	At least 20companies/ Government Entities.
Para 7 of 2.4.1 of RFE	Experience as auditor for auditing the entities having PPP/BOT/EPC projects or Internal Audit/Cost Audit of RO/PIU of NHAI during last 2	At least 3 different companies in last	At least 2 different companies	Experience as auditor for auditing the entities having PPP/BOT/EPC projects in road sector or infrastructure projects namely Power sector, Roads & Bridges, Railways, Ports and Airports or Internal	At least 3 different entities

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	years and current year in Road sector. Internal audit of one RO/PIU is to be considered 01 project.	two years and current year.	nies in last two years and current year.	Audit of RO/PIU of NHAI during last 2 years i.e. 2018-19 & 2019-20 or 2019-20 & 2020-21. Internal audit of one RO/PIU is to be considered as 01 entity.	
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2.4.1 of RFE on page no. 10	For technical qualification, the applicant must possess minimum requirement under each qualification criteria and should score at least 85 marks.	For technical qualification, the applicant must possess minimum requirement under each qualification criteria and should score at least 75 marks.
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Annexure II(i) of RFE	<b>Annexure II(i)</b> Evaluation of Technical Proposals (scoring plan) for the empanelment of Internal Auditors in case of Chartered Accountants firms.			
	<b>Sl. No</b>	<b>Particulars</b>	<b>Maximum Marks.</b>	<b>Marks</b>
	<b>1</b>	<b>Experience of CA</b>	<b>15</b>	
		At least ten years		10
		>10 to 15 years		12
		>15 years		15
	<b>2</b>	<b>Number of full time partners</b>	<b>16</b>	
		At least five full time partners		10
		6 - 10 full time partners		12
		> 10 full time partners		16
	<b>3</b>	<b>Number of PSUs/ PSUs Bank audited i.e. Applicant had conducted Statutory Audit/ Internal Audit/Cost Audit</b>	<b>15</b>	

<b>Annexure II(ii)</b> Evaluation of Technical Proposals (scoring plan) for the empanelment of Internal Auditors in case of Chartered Accountants Firms.				
<b>Sl. No</b>	<b>Particulars</b>	<b>Maximum Marks.</b>	<b>Marks</b>	
<b>1</b>	<b>Experience of CA firms</b>	<b>15</b>		
	At least seven years		10	
	>07 to 10 years		12	
	>10 years		15	
<b>2</b>	<b>Number of full time partners</b>	<b>16</b>		
	At least five full time partners		12	
	6 - 10 full time partners		14	
	> 10 full time partners		16	
	<b>3</b>	<b>Number of PSUs/ PSUs Bank audited i.e. Applicant had conducted Statutory Audit/ Internal Audit/Cost Audit</b>	<b>15</b>	

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	At least three PSUs		5			At least three PSUs		5	
	> 3 to 5 PSUs		10			> 3 to 5 PSUs		10	
	> 5 PSUs		15			> 5 PSUs		15	
4	Average Gross Receipts (Professional Fees excluding Taxes) during last 2 years( i.e FY 2018-19 & 2019-20 or 2019-20 & 2020-21 duly audited)	14				Average Gross Receipts (Professional Fees excluding Taxes) during last 2 years( i.e FY 2018-19 & 2019-20 or 2020-21 duly audited)	14		
	At least INR 40.00 lakhs		11			At least INR 40.00 lakhs		11	
	>INR 40.00 lakhs To INR 80.00 Lacs.		13			>INR 40.00 lakhs To INR 80.00 Lacs.		13	
	>INR 80.00 Lacs		14						
5	In any one financial year, i.e. FY 2018-19 or 2019-20, the applicant has conducted statutory audit or internal audit/cost audit of at least one PSU/Private Sector Company with minimum turnover of	13				In any one financial year, i.e. FY 2018-19 or 2019-20, the applicants have conducted statutory audit/internal audit/Cost Audit of at least one PSU/Private Sector Company with minimum Turnover audited.(Banks shall not be considered)	13		
	At least INR 200.Cr.		9			At least INR 200.Cr.		9	
	>INR 200.00 Cr. To INR 500.00 Cr.		11			>INR 200.00 Cr. To INR 500.00 Cr.		11	
	>INR 500.00 crore		13			>INR 500.00 crore		13	
6	No. of companies (registered under Companies Act) / Govt entities audited in the capacity of statutory auditors and / or Internal Auditor/Cost Auditor during last two years. (Atleast 20 companies)	12				Number of companies (registered under Companies Act) /Government Entities audited in the capacity of Statutory Auditors / Internal Auditor/ Cost Auditor. (Various Branches/ Units of a company shall be considered as one	12		

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Annexure II(ii) of RFE									
					At least 20 companies		8		
					More than 20 to 25 companies		10		
					More than 25 companies		12		
	7	Experience as auditor for auditing the entities having PPP/BOT/EPC projects or Internal Audit/Cost Audit of RO/PIU of NHAI during last 2 years and current year in Road sector. Internal audit of one RO/PIU is to be considered 01 project	15						
		At least three projects		10					
		> 3 to 5 projects		12					
		> 5 projects		15					
	Grand Total	100							
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1	Experience of CMA	15	
	At least seven years		10
	>07 to 10 years		12
	>10 years		15
2	Number of full time partners	16	
	At least three full time partners		10
	> 04 - 05 full time partners		12
	> 05 full time partners		16
3	Number of PSUs/ PSUs Bank audited i.e. Applicant had conducted Statutory Audit/ Internal Audit/Cost Audit	15	
	At least three PSUs		5
	> 3 to 5 PSUs		10
	> 5 PSUs		15
4	Average Gross Receipts (Professional Fees excluding Taxes) during last 2 years( i.e FY 2018-19 & 2019-20 or 2019-20 & 2020-21 duly audited)	14	
	At least INR 20.00 lakhs		11
	> INR 20.00 lakhs To INR 40.00 Lacs.		13
	> INR 40.00 Lacs		14
5	In any one financial year, i.e. FY 2018-19 or 2019-20, the applicant has conducted statutory audit or internal audit/cost audit of at least one PSU/Private Sector Company with minimum turnover of	13	

  

1	Experience of CMA firms	15	
	At least seven years		10
	>07 to 10 years		12
	>10 years		15
2	Number of full time partners	16	
	At least five full time partners		12
	6 - 10 full time partners		14
	> 10 full time partners		16
3	Number of PSUs/ PSUs Bank audited i.e. Applicant had conducted Statutory Audit/ Internal Audit/Cost Audit	15	
	At least three PSUs		5
	> 3 to 5 PSUs		10
	> 5 PSUs		15
4	Average Gross Receipts (Professional Fees excluding Taxes) during last 2 years( i.e FY 2018-19 & 2019-20 or 2019-20 & 2020-21 duly audited)	14	
	At least INR 40.00 lakhs		11
	> INR 40.00 lakhs To INR 80.00 Lacs.		13
	> INR 80.00 Lacs		14
5	In any one financial year, i.e. FY 2018-19 or 2019-20, the applicants have conducted statutory audit/internal audit/Cost Audit of at least one PSU/Private Sector Company with minimum Turnover audited.(Banks shall not be	13	

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	At least INR 100.Cr.		9				
	>INR 100.00 Cr. To INR 250.00 Cr.		11				
	>INR 250.00 crore		13				
6	No. of companies (registered under Companies Act) / Govt entities audited in the capacity of statutory auditors and / or Internal Auditor/Cost Auditor during last two years. (Atleast 20 companies)	12					
	At least 10 companies		8				
	More than 10 to 15 companies		10				
	More than 15 companies		12				
7	Experience as auditor for auditing the entities having PPP/BOT/EPC projects or Internal Audit/Cost Audit of RO/PIU of NHAI during last 2 years and current year in Road sector. Internal audit of one RO/PIU is to be considered 01 project	15					
	At least two projects		10				
	> 2 to 3 projects		12				
	considered)						
	At least INR 200.Cr.		9				
	>INR 200.00 Cr. To INR 500.00 Cr.		11				
	>INR 500.00 crore		13				
6	Number of companies (registered under Companies Act) /Government Entities audited in the capacity of Statutory Auditors / Internal Auditor/ Cost Auditor. (Various Branches/ Units of a company shall be considered as one Company) in the last two years (2018-19 & 2019-20 or 2019-20 & 2020-21).	12					
	At least 20 companies/Govt entities		8				
	More than 20 to 25 companies/Govt entities		10				
	More than 25 companies/Govt entities		12				
7	Experience as auditor for auditing the entities having PPP/BOT/EPC projects in road sector or infrastructure projects namely Power sector, Roads & Bridges, Railways, Ports and Airports or Internal Audit of RO/PIU of NHAI during last 2 years i.e. 2018-19 & 2019-20 or 2019-20 & 2020-21. Internal audit of one RO/PIU is to be considered 01 entity	15					
	At least three entities		10				
	> 3 to 5 entities		12				

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	> 3 projects	15	> 5 entities	15
	<b>Grand Total</b>	<b>100</b>	<b>Grand Total</b>	<b>100</b>
Para 1.5 of RFE on page no. 7	<b>Description of Events</b> Availability of RFE document for downloading RFE due date(Physical Submission) Authority response to queries latest by Opening of RFEs Letter of Award (LOA)	<b>Original Schedule</b> 09.07.2021 to 29.07.2021 upto 1500Hrs. 02.08.2021 upto 1500 Hrs. 26.07.2021 02.08.2021 at 1600 Hrs. Within 7 days from proposal Due Date	<b>Description of Events</b> Availability of RFE document for downloading RFE due date(Physical Submission) Authority response to queries latest by Opening of RFEs Letter of Award (LOA)	<b>Proposed Modifications</b> 09.07.2021 to 30.07.2021 upto 1500Hrs. 04.08.2021 upto 1500 Hrs. 27.07.2021 05.08.2021 at 1100 Hrs. Within 15 days after end of Half Yearly/ Yearly of Financial Year.

(Sanjay Verma)  
GM (Finance)