

## Pre Bid Query - Clarification Sheet For Selection Of CAs(Date-05.06.2017)

| Sl.No. | Query  | Clarification   |
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| 1      | <b>Date of Completion/Submission of Audit Report is mentioned by 30th June Every Year. Explain?</b>  | Last date for submission of Audit Report will be within 2 months after Appointment Letter issued by DDC of concerned district.  |
| 2      | <b>Auditor shall submit work plan at every audit unit and DM office.- Is it DM or DDC office?</b>  | Audit Work Plan will be submitted to DDC of concerned district with a copy to concerned DM and RDD.   |
| 3      | <b>Firm constitution certificate (FCC) is sufficient or Partnership Deed also required.</b>  | Firm constitution certificate as well as partnership deed, both are required.   |
| 4      | <b>Performance Guarantee of Rs. 20,000 held by RDD and it has not been refunded as yet. Whether this deposit shall be applicable or not.</b>   | No Change. Performance Guarantee of Rs. 20,000.00 is required for this assignment.  |
| 5      | <b>ICAI Firm constitution as on 01.01.2017 has been demanded. As there may be changes during these months. Hence Latest Firm Constitutions should be demanded.</b>                           | Firm constitution certificate as on 01/01/2017 will be considered , however any change in constitution of firm between 1/1/2017 to date of application is required to be included / informed in application   |
| 6      | <b>Audited accounts have been demanded of firm having turnover of Rs. 8 Lakh. There was no such mandatory provision. Hence audited word should be deleted.</b>                               | Copy of the Income Tax Return filed will be considered to validate the turnover. The firm whose accounts required to be audited under Income Tax Act, they may submit their Audit Report.   |
| 7      | <b>As per the method of point of scoring adopted, there is a certain probabilities that more than 38 firms is to be selected. In such conditions, what will be the process of selection?</b> | Appointment of Auditors will be made based on the Award Criteria mentioned in ToR-cum-RFP. If one or more firm have got same marks, decision will be taken on the year of experience & age of the firm.   |
| 8      | <b>Mention the time to be allocated of audit as well as completion of audit.</b>   | Audit work will be started within one week after signing of contract (date of appointment). Submission of Audit Report will be within 2 months from the date of appointment.  |
| 9      | <b>Bank audit experience and Co-operative sector audit experience applicable or not.</b>   | Relevant experience includes Statutory Audit of Banking sector, Cooperative sector, PSUs or Govt. Sector etc.   |
| 10     | <b>Will the Article clerks CVs be evaluated?</b>   | Article Clerk is additional position, which is not under the evaluation criteria. CVs of CA with atleast 3 years post qualification experience and CA Inter (semi qualified) with at least 2 years post qualification experience will be evaluated. |
| 11     | <b>Copy of Offer letter with fee charged- Bill or amount of fee mentioned in offer letters.</b>  | Copy of Appointment Letter (offer letter) will be considered. No separate fee charge receipt is required.   |
| 12     | <b>As per RFP, required qualified CA-2 nos. Whether it is a partners or CA employees?</b>  | Two qualified CA is required. One partner mandatory and another may be partner or full time employee of the firm as per ICAI record.  |

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| 12 | <b>Whether detail CV of all partners of Firm required or not?</b>   | CVs of all Key Professionals as mentioned in ToR-cum-RFP (key professional/persons required for the purpose of audit) are required.        |
| 14 | <b>Weightage not given for CA partners.</b>   | Weightage will be as per 'Scoring Criteria' mentioned in ToR-cum-RFP.  |
| 15 | <b>Separate weightage should be given for FCA &amp; ACA partners.</b>   | Weightage will be as per 'Scoring Criteria' mentioned in ToR-cum-RFP. Weightage of qualified CA is based on 3 years required experience.   |
| 16 | <b>Which type of NGO Audit will be considered:</b><br>1. Government aided.<br>2. Foreign Funded- Turn over condition. | Experience of Statutory Audit of Govt. organizations, Cooperatie societies, Banks, PSUs or externally aided projects.                      |
| 17 | <b>Whether applicable taxes will be included in Audit Fee.</b>  | No. Applicable Service Tax will not be included in Audit Fee. Applicable taxes i.e; Service Tax / GST, will claimed separately in invoice. |