

Amendments as per Suggestions of Pre-bid Conference held on 03.01.13 on Expression of Interest for Statutory Audit of various Rogi Kalyan Samitis

The pre-bid meeting was held as scheduled on 03.01.2013. A total of 14 representatives were present from concerned CA Firms. Suggestions vis-à-vis approvals are enumerated below :-

| Sl. No. | Suggestions | Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------|---|---|------------|------------|------------|------------|-------------|-----------|-------|-----|-----|--|--|--|---|---|---|---|---|-------|---|---|----|----|----|----|----|---|-----|--|--|----|----|----|----|----|---|----|--|---|----|----|----|----|----|---|-----|--|---|-----|-----|-----|-----|-----|---|------|--|--|--|--|--|---|------|----|--------------|----------|----------|------------|------------|------------|------------|-------------|-----------|----------|
| 1. | <u>Section (8)- Other relevant terms :</u> Point (1)- The work must be completed in 4 months. (Taking into account number of units and audit coverage). | Approved | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. | <p><u>Section (2)- Units to be covered in Audit-</u> Year wise break-up of registered R.K.S. and to be audited by Statutory Auditor has been given below :</p> <table border="1"> <thead> <tr> <th>R.K.S. UNITS</th> <th>05-06</th> <th>06-07</th> <th>07-08</th> <th>08-09</th> <th>09-10</th> <th>10-11</th> <th>11-12</th> <th>A/F</th> </tr> </thead> <tbody> <tr> <td>MCH</td> <td></td> <td></td> <td></td> <td>1</td> <td>3</td> <td>4</td> <td>6</td> <td>0</td> </tr> <tr> <td>SADAR</td> <td>1</td> <td>2</td> <td>20</td> <td>26</td> <td>30</td> <td>32</td> <td>36</td> <td>1</td> </tr> <tr> <td>SDH</td> <td></td> <td></td> <td>17</td> <td>24</td> <td>24</td> <td>26</td> <td>31</td> <td>5</td> </tr> <tr> <td>RH</td> <td></td> <td>1</td> <td>51</td> <td>52</td> <td>53</td> <td>58</td> <td>67</td> <td>1</td> </tr> <tr> <td>PHC</td> <td></td> <td>4</td> <td>326</td> <td>393</td> <td>421</td> <td>464</td> <td>482</td> <td>0</td> </tr> <tr> <td>APHC</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2</td> <td>1275</td> <td>45</td> </tr> <tr> <td>TOTAL</td> <td>1</td> <td>7</td> <td>414</td> <td>496</td> <td>531</td> <td>586</td> <td>1897</td> <td>52</td> </tr> </tbody> </table> <p>(Year wise break-up of R.K.S. units may help in quoting rate in financial bid and Audit Planning)</p> | R.K.S. UNITS | 05-06 | 06-07 | 07-08 | 08-09 | 09-10 | 10-11 | 11-12 | A/F | MCH | | | | 1 | 3 | 4 | 6 | 0 | SADAR | 1 | 2 | 20 | 26 | 30 | 32 | 36 | 1 | SDH | | | 17 | 24 | 24 | 26 | 31 | 5 | RH | | 1 | 51 | 52 | 53 | 58 | 67 | 1 | PHC | | 4 | 326 | 393 | 421 | 464 | 482 | 0 | APHC | | | | | | 2 | 1275 | 45 | TOTAL | 1 | 7 | 414 | 496 | 531 | 586 | 1897 | 52 | Approved |
| R.K.S. UNITS | 05-06 | 06-07 | 07-08 | 08-09 | 09-10 | 10-11 | 11-12 | A/F | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MCH | | | | 1 | 3 | 4 | 6 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SADAR | 1 | 2 | 20 | 26 | 30 | 32 | 36 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SDH | | | 17 | 24 | 24 | 26 | 31 | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| RH | | 1 | 51 | 52 | 53 | 58 | 67 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PHC | | 4 | 326 | 393 | 421 | 464 | 482 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| APHC | | | | | | 2 | 1275 | 45 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | 1 | 7 | 414 | 496 | 531 | 586 | 1897 | 52 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. | <u>Section (5)- Eligibility Criteria:</u> Minimum Average Annual Turnover of the firm in the last three financial years must be Rs. 25 Lakhs. | Not Approved and to remain Rs. 40 Lakhs | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. | <u>Section (5)- Eligibility Criteria :</u> Turnover relating to Audit Fee- Audit Fee is the main source of income for Profession of a C.A. firm and formed major part of Turnover. | Not Approved | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. | <u>Work Allotment to a single C.A. firm:</u> Various problem were faced in the past by allotting work to more than one C.A. firm for example, lack of co-ordination among various auditors. | Not Approved | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6. | <p><u>Payment after completion of Audit Work :</u> The payment of Audit fee will be done in following manner-</p> <ol style="list-style-type: none"> 1. On Completion of audit work of more than half no. R.K.S. units of the state, 25% amount of Approved Audit Fee will be paid on receipt of Bill and Audit Reports of concerned districts. 2. 50% amount of Approved Audit Fee will be paid on submission of final Audit Report. 3. Remaining 25% amount of Approved Audit Fee will be paid on acceptance of Audit Report by Govt. Of India. | Approved | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Awadhesh Kumar
Sr. A.O(IAC), SHSB

Rajiv Gupta
PFME, DFID

Rashi Jayaswal
SPM, SHSB

K. L. Das
FM, SHSB

Pramod Kumar
AD(Fin.), SHSB

