

**Query and Clarification for Hiring of Statutory Auditor (CA firm) for BRLPS for FY 2024-25
vide Ref no BRLPS/Proc/228/19 Dated: 19-March-2025**

Sl. No.	RFP Reference No.	Bid Provision	Query	Clarification
1.	Evaluation process 4.1.1. Page no 38 of RFP	Phase IV- Agency quoted total lowest quote as per BRLPS scope of work will be considered as successful firm.	It is mandatory to mention Minimum Fee to enable the firms to participate in the selection process as per ICIAI mandate.	It is clarified that the Minimum Fee would be Rs. 5,50,000.00 [Rupees Five-Lakh, Fifty-Thousand) plus GST as per Scope of Work mentioned in the RFP.
2.	Evaluation process 4.1.1. Page no 38 of RFP	Agency quoted total lowest quote as per BRLPS Scope of Work will be considered as successful agency.	If all the technically qualified CA firms quote the same minimum fee as fixed by the BRLPS, then in that case, the firm who has more experience of audit of Social/Rural Development Sectors/Externally Aided Projects/World Bank/Govt. of India Aided Projects including Public Sector Undertakings/Local Bodies will be preferred.	Same as serial no. 3 below.
3	Award of work - 5.2. Page no 43 of RFP	Award of Contract Tie-breaking in Financial bids (LCS)	In the event of a tie in the financial bid under the Least Cost System (LCS), what are the tie-breaker criteria?	If more than one CA firms quote the same total audit fee, then preference will be given to the CA firm having their head office in Bihar as on 1 st March, 2025. Even if the tie exists, CA firm having Highest Average Annual Turnover during the financial years 2021-22, 2022-23 & 2023-24 will be awarded the assignment of Statutory Audit of BRLPS for the FY. 2024-25.
4.	Pre Qualification Criteria – 5.1.1.	Firms must be a partnership firm having at least 05 partners with minimum 04 FCA as	Firms must be a partnership firm having at least 05 partners with minimum 03 FCA as	Not Accepted. Same as per RFP.

	Page no 40 of RFP	on 1st March 2025, of which one FCA must have at least 10 years of experience as a partner with expertise in the area of Statutory Audit Planning, Execution and Reporting.	on 1st March 2025, of which one FCA must have at least 20 years of experience as a partner with expertise in Statutory Audit Planning, Execution and Reporting.	
5.	Technical Qualification Criteria – 5.1.2. Page no 41 of RFP	Technical Evaluation – Eligibility Criteria 0.5 marks per assignment subject to a maximum of 10 marks to be assigned considering each work order/contract (irrespective of the number of financial years involved thereunder) as one assignment for marking purpose.	1.0 marks per assignment subject to a maximum of 10 marks to be assigned considering each work order/contract irrespective of the number of financial years involved thereunder as one assignment for marking purpose.	Not Accepted. Same as per RFP.
6	Pre Qualification Criteria – 5.1.1. Page no 40 of RFP	Pre-qualification Criteria The CA firm shall have adequate experience of statutory audit assignments in the social/ rural development sectors/ externally aided/ World Bank/ Govt. of India funded projects including Public Sector Undertakings / Local Bodies.	Is internal audit experience also considered valid under relevant experience, or only statutory audit?	Internal Audit Experience will not be considered in Pre Qualification and Technical Evaluation criteria. Only Statutory Audit experience will be considered.
7.	Terms of reference – Audit scope (d). Page no 22 of RFP	Audit Scope – LSBA Audit Scope “However, records, documents, records and accounts related to LSBA shall be made available by the concerned DRDAs, Blocks, DPCUs, and SPMU. Clear linkages should exist between the books of account and reports presented to the Funding Agency;	Are all LSBA-related scheme records maintained at DRDA level, or will auditors also visit Gram Panchayats.	CA firm will not require to visit Gram Panchayats.

		certification of QPFR and financial report reconciliation.”		
8.	<p>Terms of Reference - Period , Timing and Sample coverage of Statutory Audit.</p> <p>Page no 24 of RFP.</p>	<p>Period, Timing and Sample Coverage of Statutory Audit will be carried out at different unit e.g. SPMU, DPCUs, BPIUs/Blocks, DRDAs</p>	<p>Is there any centralized travel plan or coordination assistance from BRLPS for field visits across 534 BPIUs and 38 DRDAs</p> <p>Will BRLPS provide unit-wise audit allotment or visit schedule, or is the audit firm expected to plan coverage of 534 BPIUs, 38 DRDAs, 38 DPCUs, and SPMU independently?</p>	<p>Only one (01) CA firm shall be selected as successful bidder for the Statutory Auditor 2024-25.</p> <p>Successful CA firm will have to submit Work plan before start of Audit.</p>
9.	<p>Financial Bid Evaluation.</p> <p>Page no 42-43 of RFP</p>	<p>Financial Bid Evaluation. Tax inclusivity in quoted price – “Total Prices quoted should be inclusive of all fees towards complete scope of work, all taxes, duties, levies, license fees, and shall also include all expenses incurred for the execution of the agreement such as travel expenses, transportation expenses, other expenses, office expenses, out of pocket expenses etc. along with margin.”</p> <p>In Financial Bid Format (Annexure 6, Page 50) separate column given for GST</p>	<p>Should the price quoted include GST? Please clarify</p>	<p>It is clarified that CA firm will quote Lump Sum rate of the assignment plus GST as per Price Format attached with RFP as Annexure -6 (Page no 50)</p>