

Issued on: April 22, 2022

Proposal Reference: MBMA/MLAMP/RF/181/2021/C-48/13, Date of issue of Proposal Documents: April 7, 2022

**Minutes of Pre –Proposals Meeting held virtually for Engagement of Chartered Accountant Firms for conduct of Statutory Audit for ‘Integrated Village Cooperative Societies’ under Meghalaya Livelihoods and Access to Market Project (Megha-LAMP)**

**Place:** MBMA, Shillong, the pre-proposal meeting was conducted virtually using Zoom Platform with firms who have shown their interest and requested for the link (as mentioned in the bid document)

**Date:** April 16, 2022

**Time:** 11:00 AM

**Participants from MBMA and other agencies: Attendance Sheet Attached**

Queries submitted in written and raised by the firms during the pre-proposal meeting held on 16<sup>th</sup> April, 2022 and clarifications with regard to RFP for **Engagement of Chartered Accountant Firms for conduct of Statutory Audit for ‘Integrated Village Cooperative Societies’ under Meghalaya Livelihoods and Access to Market Project (Megha-LAMP)** are as follows:

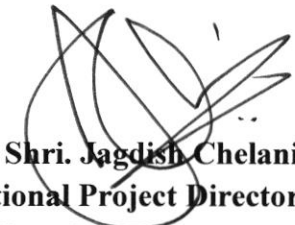
Sl. No.	RFP Clause	Page No.	Queries	MBMA Response
1	General Query		As per ICAI Guidelines, CA can participate in tender only if the below two conditions are fulfilled: 1. Tender can be applied not only by CA's but other professionals also, or 2. Minimum fees is prescribed in the tender document. Since this tender is only open for CA's it is requested that minimum fees may be prescribed in the tender.	1. The question now does not arise as EOI is completed. 2. The CA Firms may quote the fees for the assignment. However, there will be no changes in the proposal documents.

Sl. No.	RFP Clause	Page No.	Queries	MBMA Response
		106 & 107	<p>As mentioned in guidelines for CA Firms. Ref.: notification of the Institute of Chartered Accountants of India dated 7th April, 2016., no CA firm can apply for tender if minimum fees is not quoted.</p> <p><b><u>Also, provide the following inputs, project data, reports. etc. to facilitate the preparation of the Proposal:</u></b></p> <p>a. Names of IVCS along with details of registration, address/ locations, contact person and contact details,  b. Contact details of officials posted at the district office who are facilitating the IVCS activities.  c. Details of Operations of IVCS.  d. Other details and information necessary for preparation of proposal.  e. Details as per Annexure A- Description of Services, as per Annexes to Contract  f. Details as per Annexure B- Reporting Requirements, as per Annexes to Contract</p>	<p>a. For queries at SN a,b &amp; c, details will be provided only after selection process is complete. However, the details in respect of name of Districts, name of Block and no of IVCS is provided in the ToR.</p> <p>d. As per the instructions in the Request for Proposals.</p> <p>e. The Contract agreements and other conditions are only the templates for kind information, the details will be provided at a later stage while preparing the contract.</p> <p>f. Same as per (e)</p>

Sl. No.	RFP Clause	Page No.	Queries	MBMA Response
2	General Query		<p>1. Since the assignment is statutory audit, as per our Institute's guidelines all CA firms should respond only if the minimum audit fees is mentioned in the RFP. However, you have told us that in previous years audit, the same was also not mentioned but CA firm even then, not only responded but also accepted and completed the audit. This is not in concurrence with our Institute's guidelines and may amount to disciplinary action on CA firms. Please clarify the same.</p> <p>2. Consolidated accounts are not required, please confirm.</p>	<p>1.As mentioned for Sl. No. 1(1&amp;2)</p> <p>2. Final accounts for each financial year upto FY 2020-21 for each IVCS. Account for each FY will have to be audited separately.</p>
3	Section V. B. Financial Proposals Forms; Form FIN-2. Price Summary	60	<p>In the RFP following is missing: -</p> <p>1. Form Fin-4</p> <p>2. Form Fin-5</p> <p>As the reference of these two forms is mentioned in Form Fin-2, we seek clarification as to where the details is to be posted. Please provide the details of Fin-4 &amp; 5.</p>	<p>1. Form Fin-4 &amp; Form Fin-5 are additional of the Remuneration and Reimbursable Cost and the same is proposed for removal as per Addendum No.1 attached herewith.</p>

Sl. No.	RFP Clause	Page No.	Queries	MBMA Response
4	General Query		<p>1. Audit will be conducted in how many places.</p> <p>2. Accounts are maintained in the Block.</p> <p>3. Is there an Audit of the consolidated account?</p>	<p>1. The audit will be conducted all IVCS located in 18 C&amp;RD blocks in 11 districts. The Audit will be done at the district level.</p> <p>2. No. Accounts of IVCS are not maintained in the Block. The accounts are maintained at the IVCS level.</p> <p>3. .</p> <p>3. As mentioned for Sl. No. 2.2.</p>
5	Section VI. Terms of Reference	65	The Scope of the work defines Verification of the Assets at the District level?	Verifications of Fixed Assets may be done on the sample basis. Auditor may visit 04 IVCS per C&RD Block for verification of the assets.
6	General Query		<p>1. What will be the accommodation and fooding at the District Level?</p> <p>2. The Books of Account are maintained in Tally system or Manual?</p>	<p>1. MBMA will make arrangements for accommodation, fooding and transportation.</p> <p>2. The books of account are maintained manually as the age of the IVCS ranges from 01 year to 05 years</p>

Sl. No.	RFP Clause	Page No.	Queries	MBMA Response
7		47	<p>1.The Financial Statement of the IVCS has been prepared or required to be prepared?</p> <p>2. Whether complied with the Income Tax Provisions as the societies requires to file the income tax as well?</p> <p>3. Evidence of Financing dedicated for the implementation of the services as attested by an authorized representative of the consultant.</p> <p>4.Whether association with other firms which is not a shortlisted can be possible or only with Shortlisted firm only?</p>	<p>1.The Financial Statements of the IVCS has been already been prepared till FY 2020-21</p> <p>2. IVCS will file Income Tax after completion of Statuory Audit as the IVCS have never been audit since their registration.</p> <p>3. Not required. Addendum No. 1 attached. (Sl. No. 2)</p> <p>4. Association with shortlisted or unshortlisted firm are not possible.</p>
8	General Query		Whether the audit is to be conducted under the cooperative societies act or any other act?	As per provisions of the Meghalaya Cooperative Societies Act 2015.
9	Section III. Proposal Data Sheet (PDS); ITC 20.3	36	The RFP to be submitted online or offline?	<p>If submitting a hard copy:</p> <p>1. Technical Proposals: a consultant must submit one (1) original and a copy in USB drive.</p> <p>2. Financial proposals: one (1) original financial proposal (hard copy only), in the language(s) specified in PDS ITC 14.1. Consultants <i>do not have</i> the option of submitting their proposals electronically.</p>



**Shri. Jagdish Chelani, IAS**  
**Additional Project Director, MLAMP**  
**Meghalaya Basin Management Agency**

Virtual Pre-Proposal meeting for "Engagement of Chartered Accountant Firms for conduct of Statutory Audit for 'Integrated Village Cooperative Societies' under Meghalaya Livelihoods and Access to Market Project (Megha-LAMP)"

VENUE: Virtually MBMA

DATE: 16.04.2022

TIME: ~ 11:00 AM

ATTENDANCE SHEET

Sl.No	NAMES	DESIGNATION	ORGANIZATION	PHONE NO	EMAIL ID	SIGNATURE
1	H. Pariat	GM, RF	MBMA	8794709623	<a href="mailto:pariatf@yahoo.co.in">pariatf@yahoo.co.in</a>	attended virtually
2	J. Chettri	Company Secretary	MBMA	7005785957	<a href="mailto:ivyoti.chettri7@gmail.com">ivyoti.chettri7@gmail.com</a>	attended virtually
3	L. Lyngdoh	Sr. Manager, RF	MBMA	7005920855	<a href="mailto:larikupar.rf@gmail.com">larikupar.rf@gmail.com</a>	attended virtually
4	D. Rynghun	Asst. Manager, Procurement	MBMA	8787466402	<a href="mailto:damaphi.rynghun@gmail.com">damaphi.rynghun@gmail.com</a>	attended virtually
5	A. Baruah	CA	AMD & Associates	-	-	attended virtually
6	Radha Kishan Agarwal	CA	Rama K. Gupta & Co.	-	-	attended virtually
7	Rishi Agarwal	CA	Rama K. Gupta & Co.	-	-	attended virtually
8	Deepak Sharma	CA	Sushi Kumar Sharma & Co.	-	-	attended virtually
9	Sanjay Jalewala	CA	Niranjan & Narayan	-	-	attended virtually