



बेटी बचाओ  
बेटी पढ़ाओ

**भारतीय रिज़र्व बैंक / RESERVE BANK OF INDIA  
कोलकाता / KOLKATA**

**लेखापरीक्षा, बजट और समन्वय कक्ष / Audit, Budget and Coordination Cell**

**Minutes of Pre-Bid Meeting - E-Tender for Appointment of Concurrent Auditor  
from October 01, 2025 to September 30, 2026 by Reserve Bank of India,  
Kolkata**

**Tender No. – [RBI/Kolkata Regional Office/HRMD/4/25-26/ET/309](#)**

The Pre-bid meeting for the captioned e-Tender was held on July 25, 2025 at Conference Room, 11<sup>th</sup> Floor, Reserve Bank of India (RBI), Kolkata. The meeting was attended by Officials of ABC Cell, RBI, Kolkata (hereinafter referred to as the "Bank") and representatives from Chartered Accountant (CA) Firms. The list of Officials from RBI, Kolkata and the CA firms who attended the meeting is enclosed in the [Annexure](#).

2. Followings are details of points/ queries discussed and clarifications provided therein in the said meeting:

Sr No	Query	Clarification/ Response
1	Whether turnover certificate needs to be certified by the Statutory Auditor?	Yes, turnover certificates must be certified by the Statutory Auditor (Chartered Accountant) for tender applications.
2	Does skilled staff include only article assistants or other staff of the firm as well? If the article assistants don't have student card right now, can marksheet be provided for them?	Skilled staff must be articled clerks qualified in Group 2 of CA Intermediate/IPCC and should be currently undergoing Article Training. If a student ID card is unavailable, a certificate from the firm confirming ongoing Article Training must accompany the marksheet.
3	For number of completed years of experience of the CA firm in bank audits, whether letter of award of work needs to be submitted for all the years?	Work award certificate may be provided for as many years as available with the firm. For older works, a declaration on the firm's letterhead attested by a Chartered Accountant may be provided if formal documents are unavailable.
4	Clarification on Parameter 7 of technical evaluation – Experience of the CA firm in bank audits as Concurrent Auditors /Statutory Central/ Branch Auditor	Number of years will be calculated in experience and not the number of audits done. Even if a firm has done multiple audits in a year, the experience will be taken as one only.
5	How many Departments have to be audited? And	The list of Departments/Cells is specified in the tender document.



Sr No	Query	Clarification/ Response
	whether these Departments are to be audited simultaneously?	All Departments/Cells must be audited simultaneously on a monthly basis and as per the audit checklist.
6	Whether turnover data above ₹100 Lakh is mandatory criterion?	No, it is not mandatory, but higher turnover earns more points in the technical evaluation.
7	Whether article assistants having only Group 1 will be considered as skilled staff?	No, only article assistants with Group 2 or both Groups of CA Intermediate/IPCC are considered skilled staff.
8	As per the tender, it is mentioned that, at least one skilled staff should have a knowledge of GST filings/returns and other tax related filings (IT-TDS/TCS returns) and ITC related works. Whether this staff will be in addition to the article assistants?	The staff looking after the tax related works should be one of the eight article assistants deployed by the firm and not any additional staff of the firm.
9	Whether any daily report, certified by the firm needs to be submitted?	No, daily reporting is not required from auditors. However, any deficiencies observed by them must be reported immediately for on-the-spot rectification. Additionally, auditors are required to submit a monthly report on major deficiencies to the competent authority within the prescribed time frame, if any are observed.
10	Whether any list is required from the firm furnishing the list of article assistants looking after any particular department?	No formal list is required from the firm, as deployment of assistants to Departments is at the firm's discretion. However, the firm is to ensure compliance with staffing norms (e.g., minimum complement of Chartered Accountants and skilled staff).
11	Is the presence of the partners required in the Bank?	No, partners are not required to be present at the Bank. However, minimum one CA and eight skilled staff should be deployed on a daily basis by the firm.
12	Whether Form-2 (Financial Bid Form) needs to be uploaded?	Form-2 (Financial Bid Form) is provided only for information. It should not be submitted along with the technical bid. Once the technical bid is submitted, a separate option will be activated for the firm to enter the financial bid.



Sr No	Query	Clarification/ Response
13	Whether the work awarded will be only for one year?	Yes, the appointment is for one year and can be extended for two more years after satisfactory performance of the firm.
14	Whether the presence of firm is required during the opening of technical bid?	No, the firm's presence is not required while opening the technical bid. However, if the firm qualifies in technical bid, they will be informed and the financial bid will be opened in the presence of the firms.
15	Whether multiple additional qualifications for a full time CA partner will be considered for scoring? Whether qualifications carrying 0.25 or 0.5 marks will be considered if the partner has both the qualifications?	Only one qualification per partner will be considered. The qualification with the higher score will be counted if multiple qualifications exist.
16	Whether Bank Statutory Audit experience of the full-time partner means signing or just association with firm?	Experience refers to signing audit reports (Parameter 8 of technical evaluation). Association with the firm is scored under Parameter 3.
17	Whether the firm will be selected only on scoring or are there any other criteria? What if the scores are tied?	Evaluation is based only on scoring. Firms scoring 60 or more marks in technical evaluation will only be considered for financial evaluation. In the event of tie after final evaluation, the tie may be resolved by evaluating the firm based on four parameters of technical evaluation viz. (1) Experience of the CA firms in bank audits (2) Experience of the firm (3) Full time FCA Partners and (4) Average Turnover, with these parameters being sequentially considered.

**Please note:**

- i) This document (minutes of the Pre-Bid Meeting) shall form a part of the tender.
- ii) Rest of the terms and conditions and specifications of the bid document shall continue to remain the same.
- iii) The above amendments/ clarifications are issued for the information of all the intending bidders.



## Annexure

### **Participants in the Pre-bid Meeting held on July 25, 2025**

<b>Sr No</b>	<b>Name of the Firms</b>
1	SBA Associates
2	D P Chatterjee & Co
3	Nirupam & Associates
4	A C Bhuteria & Co
5	Luhariwala & Co
6	Surajit Roy & Associates

### **Representatives from RBI, Kolkata present in the meeting**

<b>Sr No</b>	<b>Name</b>
1	Shri Krishna Kumar Meena, Manager, ABC Cell
2	Shri Pratik Labhane, Assistant Manager, ABC Cell