Corrigendum-I: For Modification in RFP cum TOR in response to queries raised by Chartered Accountants Firms during Pre-Empanelment Meeting

Sl. No.	Query raise by CA firms	Response to the queries
1.	1. The evaluation criteria of work experience contain three categories while its related format form-5 contains only two sections.	Evaluation will be done based on the signed and stamp document submitted with the bid. Form-5 is just for information to be collected from bidders.
	2. Proposal Form- 5 requires bidder to provide details documentation of social sector Audit experience. However, the evaluation criteria (page 19) do not explicitly allocate marks for social sector audit experience.	It is clarified that criteria for social sector is already mentioned in the issued RFP at point no. 5 of Technical Evaluation Criteria for evaluation of CA Firms.
2.	1. Copy of offer letter should be asked do not demand bills for fee charged. 2. Copy of partnership deed should not be demand because establishment of firms itself may be acknowledge as per ICAI firm constitution certificate.	It is clarified that bidders have to submit signed and stamped work order/agreement for evaluation of proposals. It is clarified that bidder has to submit either partnership deed or ICAI firm constitution certificate.
	3. EMD for Rs. 25000/- should not be demanded.	It is clarified all bidders have to submit EMD except bidders who are eligible under Bihar Purchase Preference Policy 2024 and its amendment. Bidders (Micro and Small Enterprises (MSEs) along with all Industries) situated and operated in Bihar and acknowledged with Udyam Registration will be exempted from submitting EMD.
3.	1. Serial no 4 of technical evaluation criteria table average annual turnover....... The sentence is incomplete. Marking formula for these criteria is not clearly ascertained.	It is clarified that this is due to split of page setup as the last line come in the next page. The page setup in the word document will be uploaded. Marking criteria is clearly mentioned in the bid document point no.4 of Technical Evaluation Criteria of issued RFP.
	2. The Basis of categorization of District into A, B, C, D and allotment of districts to audit firms is not clearly specified.	It is clarified that Award criteria and categorization of districts is mentioned in the bid document page no 128 of issued RFP.
4.	**1. The firm has raised query about work experience marking of page no 129 into three category........ But in the second part nothing is mentioned regarding PSUs audit experience.**	It is clarified that the issued RFP has clear marking as per three categories. Audit work allotment by C & AG for PSUs is mentioned in second category.

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5.	1. The firm has raised query about "Auditors who have conducted statutory Audit during the last three consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in the bid".	The Reserve Bank of India vide their circular number Dos. Co. ARG/SECC.01/08.91.001/2021-22 dated 27.04.2021 has issued guideline for appointment of statutory central auditors- To protect the independence of the auditors/ audit firms, the company shall appoint the statutory auditors for a continuous period of three years, subject to the statutory auditors satisfying the eligibility each year. Based on that guideline department has floated the RFP to mitigate the familiarity risk. However, after discussion department is making provision as per section 139 (2) of companies Act 2013 as- "**Auditors who have conducted statutory Audit during the last five consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in this bid".**
6.	The firm has raised query about "Auditors who have conducted statutory Audit during the last three consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in the bid".	The Reserve Bank of India vide their circular number Dos. Co. ARG/SECC.01/08.91.001/2021-22 dated 27.04.2021 has issued guideline for appointment of statutory central auditors- To protect the independence of the auditors/ audit firms, the company shall appoint the statutory auditors for a continuous period of three years, subject to the statutory auditors satisfying the eligibility each year. Based on that guideline department has floated the RFP to mitigate the familiarity risk. However, after discussion department is making provision as per section 139 (2) of companies Act 2013 as- "**Auditors who have conducted statutory Audit during the last five consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society**

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			are not eligible to participate in this bid".
7.	1.	The firm has raised query about "Auditors who have conducted statutory Audit during the last three consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in the bid".	The Reserve Bank of India vide their circular number Dos. Co. ARG/SECC.01/08.91.001/2021-22 dated 27.04.2021 has issued guideline for appointment of statutory central auditors- To protect the independence of the auditors/ audit firms, the company shall appoint the statutory auditors for a continuous period of three years, subject to the statutory auditors satisfying the eligibility each year. Based on that guideline department has floated the RFP to mitigate the familiarity risk. However, after discussion department is making provision as per section 139 (2) of companies Act 2013 as- "**Auditors who have conducted statutory Audit during the last five consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in this bid".**
	2.	The Bihar purchase preference policy 2024.	It is clarified Government of Bihar (GoB) Purchase Preference Policy vide Gazette Notification No.749 dated 07-08-2024 and its Amendment Gazette Notification No. 424 dated 03-05-2026 will be applicable.
	3.	Requirement of EMD, inclusion of scheme VB-G RAM G, requirement of head office/ branch office, Bihar.	It is clarified all bidders have to submit EMD except bidders who are eligible under Bihar Purchase Preference Policy 2024 and its amendment. The VB-G RAM G is already included in the issued RFP and it be read as MGNREGS/VB G RAM G.
8.	1.	The firm has raised query about "**Auditors who have conducted statutory Audit during the last three consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in the bid".**	The Reserve Bank of India vide their circular number Dos. Co. ARG/SECC.01/08.91.001/2021-22 dated 27.04.2021 has issued guideline for appointment of statutory central auditors- To protect the independence of the auditors/ audit firms, the company shall appoint the statutory auditors for a

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Sl. No.	Query raise by CA firms	Response to the queries
		continuous period of three years, subject to the statutory auditors satisfying the eligibility each year. Based on that guideline department has floated the RFP to mitigate the familiarity risk. However, after discussion department is making provision as per section 139 (2) of companies Act 2013 as- "**Auditors who have conducted statutory Audit during the last five consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in this bid".**
	2. The Bihar purchase preference policy 2024.	It is clarified Government of Bihar (GoB) Purchase Preference Policy vide Gazette Notification No.749 dated 07-08-2024 and its Amendment Gazette Notification No. 424 dated 03-05-2026 will be applicable.
	3. Requirement of EMD, inclusion of scheme VB-G RAM G, requirement of head office/ branch office, Bihar.	It is clarified Government of Bihar (GoB) Purchase Preference Policy vide Gazette Notification No.749 dated 07-08-2024 and its Amendment Gazette Notification No. 424 dated 03-05-2026 will be applicable. The VB-G RAM G is already included in the issued RFP and it be read as MGNREGS/VB G RAM G.
9.	1. Technical evaluation criteria. 2. Marking criteria for C &AG audit experience. 3. Audit fee requirement. 4. Allotment of work.	It is clarified that issued RFP has clear marking and assignment allotment process.
10.	1. Firm has attached scale of recommended fee structure. 2. Method of selection by LCS or FBS.	It is clarified that payment will be made as per revised free structure attached herewith. The issued RFP is only for empanelment of CA firms based on Technical Evaluation Criteria of the published RFP.

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11.	1. The firm has raised query about "Auditors who have conducted statutory Audit during the last three consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in the bid".	The Reserve Bank of India vide their circular number Dos. Co. ARG/SECC.01/08.91.001/2021-22 dated 27.04.2021 has issued guideline for appointment of statutory central auditors- To protect the independence of the auditors/ audit firms, the company shall appoint the statutory auditors for a continuous period of three years, subject to the statutory auditors satisfying the eligibility each year. Based on that guideline department has floated the RFP to mitigate the familiarity risk. However, after discussion department is making provision as per section 139 (2) of companies Act 2013 as- "**Auditors who have conducted statutory Audit during the last five consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in this bid".**
	2. The Bihar purchase preference policy 2024.	It is clarified that GoB Purchase Preference Policy Gazette Notification No.749 dated 07-08-2024 and its Amendment Gazette Notification No. 424 dated 03-05-2026 will be applicable.
	3. Rule 126(1) of the Bihar Financial (Amendment) rules 2024	It is clarified that GoB Purchase Preference Policy Gazette Notification No.749 dated 07-08-2024 and its Amendment Gazette Notification No. 424 dated 03-05-2026 will be applicable.
12.	1. The firm has raised query about "Auditors who have conducted statutory Audit during the last three consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in the bid".	The Reserve Bank of India vide their circular number Dos. Co. ARG/SECC.01/08.91.001/2021-22 dated 27.04.2021 has issued guideline for appointment of statutory central auditors- To protect the independence of the auditors/ audit firms, the company shall appoint the statutory auditors for a continuous period of three years, subject to the statutory auditors satisfying the eligibility each year. Based on that guideline department has

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Sl. No.	Query raise by CA firms	Response to the queries
		floated the RFP to mitigate the familiarity risk. However, after discussion department is making provision as per section 139 (2) of companies Act 2013 as- "**Auditors who have conducted statutory Audit during the last five consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in this bid**".
	2. Violation of ICAI rule, C & AG guideline or RBI guideline.	Explained above.
	3. The Bihar purchase preference policy 2024.	It is clarified that GoB Purchase Preference Policy Gazette Notification No.749 dated 07-08-2024 and its Amendment Gazette Notification No. 424 dated 03-05-2026 will be applicable.
13.	1. The firm has raised query about "Auditors who have conducted statutory Audit during the last three consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in the bid".	The Reserve Bank of India vide their circular number Dos. Co. ARG/SECC.01/08.91.001/2021-22 dated 27.04.2021 has issued guideline for appointment of statutory central auditors- To protect the independence of the auditors/ audit firms, the company shall appoint the statutory auditors for a continuous period of three years, subject to the statutory auditors satisfying the eligibility each year. Based on that guideline department has floated the RFP to mitigate the familiarity risk. However, after discussion department is making provision as per section 139 (2) of companies Act 2013 as- "**Auditors who have conducted statutory Audit during the last five consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in this bid**".

Sl. No.		Query raise by CA firms	Response to the queries
	2.	The Bihar purchase preference policy 2024.	It is clarified that GoB Purchase Preference Policy Gazette Notification No.749 dated 07-08-2024 and its Amendment Gazette Notification No. 424 dated 03-05-2026 will be applicable.
14.	1.	The firm has raised query about "Auditors who have conducted statutory Audit during the last three consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in the bid".	The Reserve Bank of India vide their circular number Dos. Co. ARG/SECC.01/08.91.001/2021-22 dated 27.04.2021 has issued guideline for appointment of statutory central auditors- To protect the independence of the auditors/ audit firms, the company shall appoint the statutory auditors for a continuous period of three years, subject to the statutory auditors satisfying the eligibility each year. Based on that guideline department has floated the RFP to mitigate the familiarity risk. However, after discussion department is making provision as per section 139 (2) of companies Act 2013 as- "**Auditors who have conducted statutory Audit during the last five consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in this bid**".
	2.	CAG empanelment guideline shall be considered for eligibility, technical evaluation and allotment of audit assignment.	It is clarified that Bihar Financial Rules will be applicable for evaluation of RFP.
15.		1. No difference in local and outside firms – request to add Bihar Purchase Preference Policy. 2. Auditors who have conducted statutory Audit during the last three consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in this bid". 3. It is submitted that on the grounds of rotation in the previous assignments, no firm has conducted Statutory Audit in a single district. 4. VB-GRAM-G is an entirely new pan-India scheme launched from 1st July, 2026 for which most of the firms	1. It is clarified that GoB Purchase Preference Policy vide Gazette Notification No.749 dated 07-08-2024 and its Amendment Gazette Notification No. 424 dated 03-05-2026 will be applicable subject to submission of UDYAM Registration and fulfilling other criteria of GoB Purchase Preference Policy. 2. The Reserve Bank of India vide their circular number Dos. Co. ARG/SECC.01/08.91.001/2021-22 dated 27.04.2021 has issued guideline for appointment of statutory central auditors- To protect the independence of the

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	have very few knowledge, and debarring the firm from participation will hamper the audit outcome for the scheme VB-GRAM-G.	auditors/ audit firms, the company shall appoint the statutory auditors for a continuous period of three years, subject to the statutory auditors satisfying the eligibility each year. Based on that guideline department has floated the RFP to mitigate the familiarity risk. However, after discussion department is making provision as per section 139 (2) of companies Act 2013 as- "Auditors who have conducted statutory Audit during the last five consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in this bid". 3. It is clarified that although districts have been changed as per rotation in previous assignments, the statutory audits have been done for the same organization i.e., Rural Development Department, Government of Bihar. 4. It is clarified that the scheme VB-GRAM-G launched from 1st July, 2026 does not come under the purview of Audit for the FY. 2025-26. Audit firm doing audit should get themselves familiarized with VB-GRAM-G scheme for the audit to be conducted for the FY. 2026-27 onwards.
16.	1. The firm has raised query about "Auditors who have conducted statutory Audit during the last three consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in the bid".	The Reserve Bank of India vide their circular number Dos. Co. ARG/SECC.01/08.91.001/2021-22 dated 27.04.2021 has issued guideline for appointment of statutory central auditors- To protect the independence of the auditors/ audit firms, the company shall appoint the statutory auditors for a continuous period of three years, subject to the statutory auditors satisfying the eligibility each year. Based on that guideline department has floated the RFP to mitigate the familiarity risk.

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			However, after discussion department is making provision as per section 139 (2) of companies Act 2013 as- "**Auditors who have conducted statutory Audit during the last five consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in this bid**".
	5.	Violation of ICAI rule, C & AG guideline or RBI guideline.	Explained above.
	6.	Marking criteria for C & AG audit experience.	It is clarified that marking criteria is define in the issued RFP.
	7.	The Bihar purchase preference policy 2024	It is clarified that GoB Purchase Preference Policy Gazette Notification No.749 dated 07-08-2024 and its Amendment Gazette Notification No. 424 dated 03-05-2026 will be applicable.
17	1.	The firm has raised query about "Auditors who have conducted statutory Audit during the last three consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in the bid".	The Reserve Bank of India vide their circular number Dos. Co. ARG/SECC.01/08.91.001/2021-22 dated 27.04.2021 has issued guideline for appointment of statutory central auditors- To protect the independence of the auditors/ audit firms, the company shall appoint the statutory auditors for a continuous period of three years, subject to the statutory auditors satisfying the eligibility each year. Based on that guideline department has floated the RFP to mitigate the familiarity risk. However, after discussion department is making provision as per section 139 (2) of companies Act 2013 as- "**Auditors who have conducted statutory Audit during the last five consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in this bid**".
	2.	Violation of ICAI rule, C & AG guideline or RBI guideline.	Explained above.
	3.	Marking criteria for C & AG audit experience.	It is clarified that marking criteria is defined in the issued RFP.

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Sl. No.	Query raise by CA firms	Response to the queries
	4. The Bihar purchase preference policy 2024	It is clarified that GoB Purchase Preference Policy Gazette Notification No.749 dated 07-08-2024 and its Amendment Gazette Notification No. 424 dated 03-05-2026 will be applicable.
	5. Exemption from EMD, inclusion of VB-G RAM G	It is clarified all bidders have to submit EMD except bidders who are eligible under Bihar Purchase Preference Policy 2024 and its amendment. The VB-G RAM G is already included in the issued RFP and it be read as MGNREGS/VB G RAM G.
18	Will the Structure of audit fee in annexure III be revised.	It is clarified that Audit fee structure is replaced as attached annexure III
	Clarify the document to be submitted in reply to Point no 7 of proposal form 2.	Attach copy of partnership deed or ICAI firm constitution certificate
	What is Bid reference no.	Bid reference no. of this tender is **01/2026-27/ग्रा.वि.-19/अंकेक्षण(नियुक्ति)-03/2026**
	Will the Proposal form 5 be replaced.	Revised Empanelment Proposal Form 5 is attached herewith.
	From whom the Affidavit in annexure IV be submitted.	Notarized affidavit by a notary should be submitted.
	Name of officer on whose name the bid security/ PBG will be prepared.	Bids security and performance security should be submitted in the name of **Bihar Rural Development Society (BRDS)**
	Extension of bid submission date.	**Bid submission date and proposal opening date are being extended to 10.08.2026 at 03.00 P.M and 10.08.2026 at 04.00 P.M. respectively.**

RFP में अंकित “Auditors who have conducted statutory Audit during the last three consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in the bid”. को companies Act 2013 के section 139 (2) के आलोक में “Auditors who have conducted statutory Audit during the last five consecutive financial years for Rural Development Department, Bihar and its subordinate offices/ society are not eligible to participate in this bid” के रूप में प्रतिस्थापित किया जाता है ।

(Manju Prasad)
Additional Secretary
Rural Development Department,
Government of Bihar

Revised Remuneration for the Audit

The following tables show the approved audit fee at various levels:

Each Gram Panchayat:

S. No.	Name of the scheme	Rate in (Rs.)
1.	MGNREGA/VB G RAM G	743
2.	Other Schemes (each)	371

Each Block:

S. No.	Name of the scheme	Rate in (Rs.)
1.	MGNREGA/VB G RAM G	3023
2.	PMAY-G, IAY, MMVSKY, MMGAY & like scheme Consolidated Fee	3005
3.	Other Schemes (each scheme at block level)	692
4.	Bank Reconciliation (each scheme)	692

District Level:

S. No.	Name of the scheme	Group wise Rate in (Rs.)			
		Group A	Group B	Group C	Group D
1.	MGNREGA/VB G RAM G	8806	7654	6494	5328
2.	PMAY-G, IAY, MMVSKY, MMGAY & like scheme Consolidated Fee	7424	6490	5571	4596
3.	Other Schemes (each)	1856	1612	1396	1166
4.	Bank Reconciliation (each scheme)	1856	1612	1396	1166

Fees/charges for Bank Reconciliation Statement is not applicable for SNA (State Nodal Accounts under Centrally Sponsored Scheme)
GST will be payable on above mentioned rates as per applicable rate.

District Classification:

Category A districts (>15 blocks)
Category B districts (11-15 blocks)
Category C districts (6-10 blocks)
Category D districts (<6 blocks)

Brief of Relevant Experience :

A. Experience of statutory audit, Internal Audit under PFMS/ DBT/ Software used by MoRD, Government of India.						
S.No.	Name of the Auditee organization.	Nature of Grant-in aids handled of the Auditee organization	Type/ Nature of Assignment	Scope & Coverage of Assignment	Duration of Completion of Assignment	Proof of the Letter of Work or Assignment Awarded by the Auditee Organization (Pl Attach a copy of the letter)

B. Relevant Experience of Audit work by C&AG for PSUs.						
S.No.	Name of the Auditee organization	Nature of turnover of the Auditee organization	Type/Nature of assignment	Scope& coverage of the assignment	Duration of completion of assignment	Proof of the letter of work or assignment awarded by the Auditee organization(Pl attach a copy of the letter)

B. Relevant Experience of work allotment under MEF Bank Audit year wise, concurrent audit, Internal Audit of Banking sector, Government society, Externally aided projects like World Bank, ADB, DFID, Government Cooperative Societies and like organizations where government fund utilized.						
S. No.	Name of The Auditee Organization	Nature of Turnover of The Auditee Organization	Type/Nature of Assignment	Scope& Coverage Of the Assignment	Duration of Completion of Assignment	Proof of the letter of Work or Assignment Awarded by the Auditee Organization (Please Attach a copy of the letter)

Pre- Evaluation Criteria for Empanelment of Chartered Accountant Firms (CA Firm) (Fulfilment of All of following prerequisites are mandatory criteria for further technical evaluation)

Sl. No.	Pre-qualification criteria	Documents Required
1.	CA Firm must be 10 years old as on 01-01-2026	Attach ICAI Certificate
2.	CA Firm must have minimum 2 FCA Partners as on date of RFP.	Attach Certificate of ICAI
3.	**Turnover of the Firm:** Minimum Rs. 20 lakhs Average Annual Turnover during the last three financial years i.e., 2024-25, 2023-24 & 2022-23.	Attach CA Certificate.
4.	CA Firm must be registered with the ICAI, empanelled with C & AG & MEF of ICAI for RBI.	Attach C&AG empanelment certificate & RBI unique code number.
5.	CA firm must attach an Affidavit for declaration that it is not Blacklisted in any Government Department/Organisation in the country as on date of RFP.	Attach Notarized Affidavit as per attached Annexure-IV)
6.	Location of Offices of Audit Firm CA Office must have Head Office or Branch Office in Bihar as on 01-01-2026.	Please attach ICAI certificate showing address in Bihar / Rent Agreement / BSNL/Land Line telephone Certificate.
7.	Has submitted EMD/Bid Security of Rs. 25,000/-	Mention DD/BG Number with amount and validity.

Revised Technical Evaluation Criteria:

Criteria	Marking Criteria	Maximum Marks
1. Age of Firm	Minimum 10 years -- 10 marks (1 marks per year) More than 10 years ------------------ 0.5 marks per year in addition to above	15
2. No. of Partner & Paid CAs as per ICAI records	Minimum 2 Partner-------------------------------------12 Marks (06 marks for each FCAs Partner) 4 Marks for each additional partner up to a maximum of 02 additional partners.	20
3. Other Audit Staffs	1) **Team Lead** (Chartered Accountant – at least 10 yrs. of experience) – 1 No. – 08 Marks 2) **Chartered Accountants** -02 Nos – 03 Marks each 2) **Semi Qualified experienced Audit Team Members** - CA Inter - 03 (Three) **(3 persons x 2 marks each) = 6 Marks.** Qualification and experience of above key-experts as per details mentioned in "Key professional/persons required for the purpose of Audit at each of the levels" of this RFP.	20
4. Average Annual Turnover tor FY 2024-25, 2023-24 & 2022-23	**Minimum 20 lacs 6 marks** **More than 20 lacs Maximum 10 marks** **(2 marks for per completed Rs. 10.0 lakh upto a maximum of 40 lakh)**	10

Particulars/Details of the Firm

Sl. No.	**PARTICULARS**	**Supporting Documents required to be submitted along with this Form**
1	Name of the Firm	
2	Full Addresses of the Firm:	
	Head Office	Name of the In charge Phone No: Fax No. Mobile of Head Office In-Charge:
	Branch Office1,2,3........ (Particulars of each branch to be given)	Name of the In charge Phone No: Fax No: Mobile of Branch Office In-charge:
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm GST Registration No.	Attach copy of Registration
5	Registration No. with ICAI	Attach Firm Constitution Certificate issued by ICAI as on 01-01-2026
6	Empanelment No. with C & A G	Attach proof of latest empanelment with C&AG for the year under Audit.
7	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed / ICAI firm constitution certificate
8	Average Annual Turnover of the Firm in last three completed years Year 2022-23 Year 2023-24 Year 2024-25 Average	Attach audited accounts for the last three completed years Rs......... Rs......... Rs......... Rs.........
11	Audit Experience of the Firm: 1. Number of Assignments in Commercial/Statutory Audit 2. Number of Assignments in Social Sector Audit (Other than audit of Charitable Organizations/NGOs)	Copy of the Offer Letter & the Fee Charged.Copy of the Offer Letter & the Fee Charged.
10	Details of Partners: Provide following details: • Number of Full Time Fellow Partners associated with the firm. • Name of each partner, • Date of becoming ACA and FCA • Date of joining the firm, • Membership No., • Qualification • Experience • Whether the partners is engaged full time or part time with the firm.	With similar details as above.
11	Details of Full time CA Employee	With similar details as above
12	Details of other Employees, CA-Inter, etc	Details of qualification and experience