

## Reply to Pre-bid queries

(Ref: GEM/2024/B/5212701 dated 13.08.2024)

Sl no	RFP clause	Queries raised	Reply by FSSAI
1	<i>(Eligibility criteria): Clause 7</i>	A. If the client is registered as a Section 8 company under the Companies Act, where Central Government is the shareholder, will this be considered an eligible engagement?	Self-explanatory.  Exclusion list is given at Para 7 of eligibility criteria for bidders
		B. The clause states, "Experience certificate meeting turnover criteria should be submitted by the successful bidder at the time of bidding." Could you <b>please clarify</b> what this clause means?	Para 6 & 7 may be read in totality.  Para 6 states the requirement of a CA certificate wrt turnover of the bidder in rendering Govt. accounting services.  Para 7 states requirement of past experience in 5 or more engagements in Govt. accounting services.  It can be safely assumed that Para 6 certificate can be provided on the basis of Para 7 experience.
		C. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): - 1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or 2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or 3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.  Request you please clarify whether this criterion is an independent one as mentioned in point A & B above. If not, could you provide details on how all 3 criteria mentioned in points A, B and C will apply in the evaluation of bid.	Refer to Para 1 of eligibility criteria for bidders
	<i>Clause 15</i>	D. We understand that the consultant will only be held responsible if the loss occurs due to their negligence. Additionally, the total amount on account of recouping, penalties, or liquidated damages etc. cannot exceed the agreed-upon total fees. <b>Please confirm</b>	Standard GeM terms shall follow
2	<i>General</i>	Based on the RFP requirements, it would be more advantageous for the organization to use the QCBS selection method instead of H1 bid elimination, which is primarily a subset of L1 bidding. This approach will enable you to engage a high-quality firm that meets all your requirements.	Refer to Para 1 of eligibility criteria for bidders
3	<i>(Scope of Work) Clause 2</i>	We understand that a financial and reporting framework is already established by FSSAI, the consultant role is to review and enhance it in line with industry best practices. <b>Please confirm</b> if our understanding is correct.	Self-explanatory.  Refer Paras 1,2,9,10 and 17 of Scope of Work
	<i>Clause 3</i>	We kindly request you to specify the expected number of resources to be deployed at each location, along with their qualifications and experience, so that we can accurately assess the required costs and efforts.	Refer Para 3 & 4 of Scope of Work and Para 4 of eligibility criteria for bidders

	<b>Clause 6</b>	Request you to <b>please clarify</b> whether the training to FSSAI in-house accounting team will be on-going or conducted in classroom setting.	Refer Para 6 of scope of work. There is no cap on conducting trainings. Physical training is expected at each location during the initial period of assignment.
	<b>Clause 7</b>	We understand that the consultant's role is limited to providing support in the preparation of financial statements, including audit assistance.  Additionally, could you <b>please specify</b> the types of audits applicable to FSSAI each year?	No. Full hand hold support is expected during service period.  As per FSS Act, 2006 and applicable governing laws
	<b>Clause 9</b>	We understand that our role is to provide suggestions for changes, while the actual implementation will be carried out by the management. <b>Please confirm</b> if this understanding is correct.	No. Full hand hold support is expected during service period.
	<b>Clause 10</b>	Request you to <b>please clarify</b> whether we have chart of accounts at HO/Regional level/ Labs. If not, the consultant is required to develop from the scratch.  Request you <b>please clarify</b> whether a chart of accounts already exists at the HO, regional, and lab levels or this needs to be developed from scratch.	Yes. Chart of Accounts are available as per C&AG guidelines. However, bidder is expected to provide full hand hold support during the service period.
	<b>Clause 21</b>	<b>Please specify</b> the number of certificates that need to be issued annually and clarify the fee tentative fee for each such certification.  Typically, this type of certification is provided by practicing CA firms. Therefore, it is requested that the network firm be considered for these certification	Bidder is expected to arrange Form 15CA/CB certification on actual need basis. No separate fee will be paid for such/any other certification work.  Also, there is no cap on such/any certification.
4	<b>(Eligibility criteria for Bidders): Clause 2</b>	Bidder firm should be practising Government Accounting Services continuously in India for the last 10 years as on the date of Technical Bid: We propose to include the affiliated entities under the Group as part of the Bidder firm.  Secondly, this experience requirement is in conflict with the experience of 3 years as required in the main charter of the Bid document. (GeM-Bidding- 6697932.pdf). <b>Please clarify.</b>	Joint Venture, tie-ups etc are not allowed to meet the eligibility criteria. Refer Para 11.  Please refer to Para 1 of eligibility criteria.
	<b>Clause 4</b>	The Bidder must have requisite number of professionally qualified employees having active (Fellow/Associate) membership of ICAI/ICSI/ICMAI: of 10 qualified members (out of 50 qualified members on payroll) to have Government Accounting experience of minimum 10 years : <b>Request exemption from this clause</b>	No
	<b>Clause 11</b>	Joint venture, tie-ups, collaborations etc. are not allowed to meet the eligibility criteria. : <b>Request exemption</b> in these criteria to include affiliated Group entities.	No
5	<b>(Scope of Work): Clause 21</b>	Issuance of Form 15CA/CB or any other certification work as & when required: Firm providing review services cannot provide certification services, hence request to reword the requirement to support in coordination for issuance of Form 15CA/CB or any other certification work as & when required.	Bidder is expected to arrange Form 15CA/CB certification on actual need basis. No separate fee will be paid for such/any other certifications.

			Also, there is no cap on such/any certification.
6	<i>(Eligibility criteria for Bidders): Clause 15</i>	<p>Regarding recouping GST input Credit Loss: Our standard Terms Of Business already covers the liability for any damage incurred by the Client under or in connection with the Engagement as per below extract so we hope this address your requirement of this clause-</p> <p>i. The aggregate liability of the Company, its partners, directors, consultants, employees, agents, affiliates and other personnel for damage shall be limited to the amount of the fees that the Company has received in connection with the Engagement. If the Engagement is of a recurring nature, then the aggregate liability shall not exceed the amount received by the Company in the immediately preceding year.</p> <p>ii. For the purposes of this engagement damage shall mean the aggregate of all losses or damages and costs suffered or incurred, directly, by the Client under or in connection with the Engagement or its subject matter (as the same may be amended or varied) and any report prepared pursuant to it, including as a result of breach of contract, breach of statutory duty, tort (including negligence), or other act or omission by the Company.</p> <p>iii. The above liability limit will not apply to any losses, damages or costs arising from the fraud, dishonesty or gross negligence of the Company or in respect of liabilities which cannot lawfully be limited or excluded.</p>	Standard GeM terms shall follow
7	<i>(Scope of Work): Clause 3</i>	We understand that the accounting & reporting will be done & managed by the in-house team of FSSAI including creation, approval & posting of the transactions. Our resource will assist the in-house team in review of the said accounting and reporting. <b>Please confirm.</b>	No. Full hand hold support is expected during service period.
	<i>Clause 5</i>	<p>We understand that there is no formal structure as of now for the monthly MIS.</p> <p>Management will give us format &amp; data for assistance in preparation &amp; review of the said MIS. <b>Please confirm.</b></p>	<p>Yes.</p> <p>Full hand hold support is expected during service period.</p>
	<i>Clause 6</i>	<p>We understand that we will be sharing knowledge with in-house accounting team parallelly while executing the scope of work and will not be required to conduct any separate training session.</p> <p>Further, we also understand that no formal or periodic reporting is required and we will intimate the management as and when considered necessary by us. <b>Please confirm.</b></p>	<p>No. Full hand hold support is expected during service period. Refer Para 6 of scope of work. There is no cap on conducting trainings. Physical training is expected at each location during the initial period of assignment.</p> <p>No. Full support is expected for reporting at any given point of time.</p>
	<i>Clause 7</i>	We understand that all the formats, structure and framework of financial statement including completion of audit(CAG) will be the sole responsibility of the management and we will only assist you in preparation of financial statement.	No. Full hand hold support is expected during service period.

	<p>Also, we will be assisting in preparation of Financial Statement for the FY 24-25, 25-26 &amp; 26-27.</p> <p>Further, we understand that in-house team will represent the said financial statements along with any information or explanation sought by CAG and we will not represent anything directly to CAG.</p> <p><b>Please confirm</b> if the understanding is correct.</p>	
<i>Clause 8</i>	Please refer clarification asked for clause 5 of scope of work above.	Self-explanatory
<i>Clause 9</i>	We understand that we are required to assist in preparation of SOP/checklist with regard to tax compliances. <b>Please confirm.</b>	Yes
<i>Clause 10</i>	We understand that the necessary updates in the book of accounts will be done by the in-house team and we will assist the management in review of said updates. <b>Please confirm.</b>	No. Full hand hold support is expected during service period.
<i>Clause 11</i>	We understand that these reconciliations w.r.t GST & Income Tax TDS will be done by in-house team and we will assist in broad review of these reconciliations on monthly basis. <b>Please confirm.</b>	No. Full hand hold support is expected during service period.
<i>Clause 12</i>	We understand that the regular entries will be done by in-house team and we will assist in broad review of these entries on periodical basis. <b>Please confirm.</b>	No. Full hand hold support is expected during service period.
<i>Clause 13</i>	We understand that the passing of these entries will be the sole responsibility of in-house team and we will assist in broad review of these entries on periodical basis.	No. Full hand hold support is expected during service period.
<i>Clause 14</i>	We understand that all the reconciliations required to perform this activity will be prepared by in-house team and we will conduct a broad review for reasonableness check. <b>Please confirm.</b>	No. Full hand hold support is expected during service period.
<i>Clause 15</i>	We understand that all these entries including mapping into heads & sub-heads will be done by in-house team and we will assist in broad review of these entries. <b>Please confirm.</b>	No. Full hand hold support is expected during service period.
<i>Clause 16</i>	We understand that all the information, explanation & data including supporting statements and working sheets will be prepared and cumulated by the in-house team and we will assist the management in review of the said supporting statements and working sheets. <b>Please confirm.</b>	No. Full hand hold support is expected during service period.
<i>Clause 17</i>	<p>We understand that we will not be required to support on IT and technological aspects for this software migration and we will assist in resolving any accounting implication which may arise during the course of said transition of SFACTS software in the RO's &amp; Labs.</p> <p>We understand that the accounting &amp; reporting will be done &amp; managed by the in-house team of FSSAI including creation, approval &amp; posting of the transactions. <b>Please confirm.</b></p>	<p>Yes</p> <p>No. Full hand hold support is expected during service period.</p>
<i>Clause 18</i>	We understand that all the reconciliations required to perform this activity will be prepared by in-house team under the broad review of deployed resource. <b>Please confirm.</b>	No. Full hand hold support is expected during service period.
<i>Clause 19</i>	We understand that preparation and providing monthly GST related data to tax for further compliances will be done by the in-house team under the review of deployed resource. <b>Please confirm.</b>	Yes
<i>Clause 20</i>	Please refer clarification asked for point no. 7 of scope of work above.	Self-explanatory
<i>Clause 21</i>	Based on the discussion we understand that this clause will not form part of the scope of work. Please confirm.	Bidder is expected to arrange Form 15CA/CB certification on actual need basis. No separate fee will be paid for

			such/any other certifications.  Also, there is no cap on such/any certification.
8	<b>(Eligibility criteria for Bidders): Clause 6</b>	We understand that the "average annual turnover not less than INR 2 crores (Rs. Two Crores only) based on turnover of the last 3 financial years" means aggregate turnover from government accounting services in last 3 F.Y should be 2 crores or more.  Also, Self declaration can be given for this requirement of meeting turnover criteria from government accounting services.  <b>Please confirm.</b>	Yes  No. Please refer to Para 6 of eligibility criteria
	<b>Clause 4</b>	For this self declaration details we will be sharing a format which will include below mentioned details: i)Name of the employee from network regulated firm ii)Qualification details(Whether ACA or FCA) iii)Location of the employee iv)Approx no. of post qualification experience.  We understand this will suffice the requirement, <b>please confirm.</b>	Self-explanatory
	<b>Clause 7</b>	We understand that we are required to submit self declaration with regard to having experience of 5 or more engagements in the field of Government Accounting Services in last 3 FY. <b>Please confirm.</b>	No.  Refer GeM standard terms
	<b>Clause 9</b>	We request you to limit the declaration to the best of our knowledge and information available with us as on date.	Self-explanatory
	<b>Clause 11</b>	Price Waterhouse Chartered Accountants LLP is a member firm of the network of the India firms registered with the Institute of Chartered Accountants of India as "Price Waterhouse & Affiliates". Each member firm of Price Waterhouse & Affiliates is separately incorporated in accordance with local legal requirements. PricewaterhouseCoopers (PwC) refers to the "PwC network" and/or one or more of its member firms, each of which is a separate and distinct legal entity. Accordingly, we may draw on resources from any other member firm(s) of PwC network and Price Waterhouse & Affiliates (together referred to as "PwC Affiliates"). We shall be responsible for any acts or omissions by such resources, however, since this agreement is between you and us only, you agree to not bring any claim against any of the PwC Affiliates or any of our employees personally, in respect of the Services. <b>Please confirm.</b>	Refer GeM standard terms
9	<b>General</b>	We request your good office to include the following in Scope of work for clarity on the scope:  'Notwithstanding the services we are providing, you are ultimately responsible for: (i) maintaining proper accounting records which disclose with reasonable accuracy, at any time, the Company's financial position; (ii) informing us about pre-defined list of approvers from your end who will provide necessary supporting documents duly approved by you, as per the pre-defined list of approvers shared by you containing requisite and relevant data and other associated information, to enable us to maintain books of account for your review; (iii) approving financial statements which give a true and fair view and which have been prepared in accordance with the Companies Act, 2013; (iv) the accuracy and for the accounting and disclosure treatment to the financial information in the books of accounts or statutory returns, such as income tax and GST returns etc.; (v) reviewing our	Refer GeM standard terms

		Deliverables on timely manner and determining of what, if any, action should be taken with respect to the Services to be rendered by us; (vi) making any payments that are due to Income Tax Authorities and other statutory authorities in India and abroad if applicable; (vii) supplying accurate, fully reconciled opening balances and supporting information if required; (viii) defining the chart of accounts and reporting schedules; (ix) approvals, authorization and making payments for all expenses incurred (cash and bank), cash withdrawal and imprest transfer (x) providing requisite confirmation for receipt of service and material by your user departments (xi) reviewing and approving the processes documented by us; and (xii) ensuring sufficient availability of your staff; (xiii) to inform us timely about any fraud matter identified by you or by any third party irrespective of whether alleged or proven if the same impacts our Services that we shall render to you under this Agreement or our assessment of you as our client;(xiv) to inform us on timely basis if you find any inconsistency in the bookkeeping information maintained by for the clinic with your internal records / MIS.’	
10	<b>General</b>	<p>We will not act or represent as an approver or a key decision maker or a key managerial person in the operations, strategic, treasury, fund raising or any functional areas of FSSAI.</p> <p>We will not make management decisions or perform management responsibilities, including exercising discretionary authority to commit the Company or organising contributions for the creation, operation or management of the Company or buying and selling of business entities;</p> <p>We will not approve or sign agreements or other similar documents on behalf of the Company;</p> <p>We will not originate any accounting transaction or prepare original data related to accounting;</p> <p>We will not have custody of the Company’s assets;</p> <p>We will not carry out any financial transactions on behalf of the Company including buying and selling of any immovable property; management of Company’s money, securities or other assets, management of bank, savings or securities account including being provided access thereto;</p> <p>We will not liaise directly or indirectly with any of the regulators or bankers/ financial institutions in a manner that give impression as if we are a representative of the Company in the capacity of advisor or management.</p> <p>We will not make, process or facilitate any payment for or on behalf of the Company.</p>	Refer GeM standard terms
11	<b>General</b>	<p>The Bidder should be registered under LLP Act, Companies Act or Partnership Act in India and have been practicing Government Accounting Services continuously in India for the last 10 years as on the date of Technical Bid.</p> <p>We understand that wherever Government Accounting services are mentioned it means advisory services other than audit given to Central Govt/State Govt/ Autonomous Body or other Statutory Authority or Public Sector Undertaking clients.</p>	<p>Yes</p> <p>Exclusions are given at Para 7 of eligibility criteria</p>
12	<b>Extension of the Bid End Date</b>	Please extend the date for submission of the bid for at least 15 days to perform our internal risk formalities.	Yes (Extended by 10.09.2024, 16:00:00)