

# COMMON ERRORS IN AUDITING CAG EMPANELMENT POLICY

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Tip with Sip



Source : [care.cag.gov.in/policy/Policy](http://care.cag.gov.in/policy/Policy).

## *CAG Empanelment Policy*

### ❖ *Points of Association of full time Partners*

- *3 points for each partner above 15 years*
- *2 points for each partner above 10 years*
- *1 point for each partner above 5 years*

*Association is considered with reference to the formation date or actual joining date of the partner, whichever is later.*

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## *CAG Empanelment Policy*

### ❖ *Points for full time CA Employees*

*(Maximum 20 CA Employees to be given points)*

- *One point each for 5 full time CA employees and half point each for remaining 15 full time CA employees.*

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Source : care.cag.gov.in/policy/Policy.

## CAG Empanelment Policy

### ❖ *Maximum Points for Additional Qualification of CA*

- *10 Points for full time Partners*
- *5 Points for full time CA employees*

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## CAG Empanelment Policy

### ❖ *Points for turnover of the firm/LLP from Audit Services*

Metro Stations (Mumbai, Delhi, Chennai, Kolkata, Bangalore, Hyderabad)	
Rs. in crore	Points
Up to 1.00	NIL
> 1.00 Up to 2.00	1
> 2.00 Up to 3.00	2
> 3.00 Up to 4.00	3
> 4.00 Up to 5.00	4
Above 5.00	5

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