



## **REQUEST FOR BID**

### **(Open E - Tender)**

#### **Selection of Auditor Firm for Audit of Cluster Level Federation (CLF) & Village Level Organisation (VO) & Producer Group (PG) for Fy 2022-23 to Fy 2024-25**

#### **RATE CONTRACT**

Tender Ref No.: MSRLM/SMMU/CLFVO-ADT/05/23-24

eTender ID: 2023\_MSRLM\_954402

Date:- 17/10/2023

#### **Issued by:**

**UMED - Maharashtra State Rural Livelihood Mission  
Rural Development & Water Conservation Department  
Government of Maharashtra**  
5<sup>th</sup> Floor, CIDCO Bhawan, CBD Belapur (South Wing)  
Navi Mumbai – 400 614  
Tel: 02227562552  
Website: <http://www.umed.in>

## I. Disclaimer

- a) The Chief Executive Officer of Maharashtra State Rural Livelihoods Mission (MSRLM), on behalf of Rural Development Department Government of Maharashtra hereinafter referred to as "Tender Inviting Authority (TIA) has issued this Notice Inviting Tender (hereinafter referred to as the "Tender Document") for **Selection of Auditor Firm for Audit of Cluster Level Federation (CLF) & Village Level Organisation (VO) & Producer Group (PG) for Fy 2022-23 to Fy 2024-25**
- b) This tender document has been prepared with intent to invite prospective applicants / CA firm and to assist them in making their decision of whether or not to submit a bid. It is hereby clarified that this tender is not an agreement and the purpose of this tender is to provide the CA firm (s) with the information to assist them in the formulation of their bids. This tender document does not purport to contain the entire information Chartered Accountant firms may require. This tender may not be appropriate for all persons or entities and it is not possible for the TIA to consider the investment objectives, financial situation and particular needs of each CA firm.
- c) MSRLM has taken due care in preparation of information contained herein. However, this information is not intended to be exhaustive. The interested Chartered Accountant firms are required to make their own inquiries so that they do not solely rely on the information contained in this tender document in submitting their bids. This tender document includes statements, which reflect various assumptions and assessments arrived at by the TIA in relation to the project. Such assumptions, assessments and statements do not purport to contain all the information that each Chartered Accountant firm may require.
- d) This tender is not an agreement by or between the TIA and the prospective Chartered Accountant firms or any other person and the information contained in this document is provided on the basis that it is non-binding on the TIA, any of its authorities or agencies, or any of their respective officers, employees, agents, or advisors. The TIA makes no representation or warranty and shall incur no liability under any law as to the accuracy, reliability or completeness of the information contained in the tender document. Each Chartered Accountant firm is advised to consider this document as per his understanding and capacity. The Chartered Accountant firms are also advised to do appropriate examination, enquiry and scrutiny of all aspects mentioned in this document before bidding. The Chartered Accountant firms are also requested to go through this tender document in detail and bring to notice of the TIA, any kind of error, misprint, inaccuracies, or omission in the document. The TIA reserves the right not to proceed with the project, to alter the timetable reflected in this document, or to change the process or procedure to be applied. It also reserves the right to decline to discuss the project further with any party submitting the bid.
- e) No reimbursement of cost of any type will be paid to persons or entities submitting a bid. The Chartered Accountant firm shall bear all costs arising from, associated with or relating to the preparation and submission of its bid including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by the TIA or any other costs incurred in connection with or relating to its bid.
- f) This issue of tender does not imply that the TIA is bound to select and technically qualify bids or to appoint the selected Chartered Accountant firm, as the case may be and it reserves the right to reject all or any of the bids without assigning any reasons whatsoever.

- g) The TIA may, in its absolute discretion but without being under any obligation to do so, update or amend the information contained in this tender document before bid submission deadline.
- h) The TIA, its employees and advisors make no representation or warranty and shall have no liability (for any cost, damage, loss or expense which may arise from or is incurred or suffered on account of anything contained in this tender document or otherwise, including but not limited to the accuracy, adequacy, correctness, completeness or reliability of the tender document and any assessment, assumption, statement or information contained therein or deemed to be part of this document or arising in any way with eligibility of Chartered Accountant firm for participation in the bidding process) towards any Applicant or Chartered Accountant firm or a third person, under any law, statute, rule, regulation or tort law, principles of restitution or unjust enrichment or otherwise.
- i) The TIA also accepts no liability of any nature whether resulting from negligence or otherwise caused arising from reliance of any Chartered Accountant firm upon the statement contained in this tender document.
- j) Interested Chartered Accountant firms, after careful review of all the clauses of this 'Notice Inviting Bid', are encouraged to send their suggestions in writing to the TIA. Such suggestions, after a review, may be incorporated into this tender document as a corrigendum, which shall be uploaded onto the e-tendering website <https://mahatenders.gov.in>.
- k) All eligible Chartered Accountant firms need to be registered on the following portal to generate login credentials and to download the bid documents for online bid preparation / decryption etc. <https://mahatenders.gov.in>.

## **II. Background Information**

Details are described in ToR

## **III. Objective of Assignment**

To select the Chartered Accountant firm for Selection of Auditor Firm for Audit of Cluster Level Federation (CLF) & Village Level Organisation (VO) & Producer Group (PG) from the **FY 2022-23 to Fy 2024-25**.

## 1. Invitation of Bid

The Chief Executive Officer of Maharashtra State Rural Livelihoods Mission (MSRLM) invites Online Bids through e-Tender portal (<https://mahatenders.gov.in>) from eligible Chartered Accountant firms for **Selection of Auditor Firm for Audit of Cluster Level Federation (CLF) & Village Level Organisation (VO) & Producer Group (PG)**. The Chartered Accountant firms are advised to study this tender document carefully and visit the site before submitting their bids in response to this Notice Inviting Tender. The submission of a bid in response to this tender shall be deemed to have been done after careful study and examination of this document and the actual site survey with full understanding of its terms, conditions and implications.

- a) The complete tender document has been published on <https://mahatenders.gov.in>. The downloaded bid document shall be considered valid for participation in the electronic bidding process (e-Tendering) subject to the submission of required tender/ bidding document fee and EMD.
- b) The Chartered Accountant firms who wish to participate in this bidding process must register on - <https://mahatenders.gov.in>
- c) A Two (2) envelope selection procedure shall be adopted.
- d) The Chartered Accountant firms (authorized signatory) shall submit their offer online in electronic formats for Technical and Commercial bids. The tender document fee and Earnest Money Deposit (EMD) should be submitted online as per the details provided in the bid document.
- e) The TIA will not be responsible for any delay or error in online submission due to any reason. For this, Chartered Accountant firms are requested to upload the complete required bid documents well in advance so as to avoid issues like slow speed, or any other unforeseen problems. For queries related to bid submission, the Chartered Accountant firms may contact the helpdesk number mentioned on <https://mahatenders.gov.in>
- f) The Chartered Accountant firms are also advised to refer "Bidders Manual Kit" available on <https://mahatenders.gov.in> for further details regarding the e-tendering process.

### 1.1 Key Events and Dates

Sr. No.	Particulars	Dates
1	Date & Time for commencement of downloading tender document	Date : 17/10/2023
2	Last date & Time for sending requests for clarifications	Date : 25/10/2023 Time: 10.30 hrs
3	Last Date & time for downloading the tender document	Date : 01/11/2023 Time: 15.00 hrs
4	Date, Time and place of Pre- Bid meeting	Date : 25/10/2023 Time: 12.30 hrs
5	Last Date (deadline) & Time for submission of bids	Date : 01/11/2023 Time: 15.00 hrs
6	Date and Time for Opening of Technical Bids	Date : 02/11/2023 Time: 15.00 hrs
7	Date and Time for Opening of Commercial Bids	Will be published on <a href="https://mahatenders.gov.in">https://mahatenders.gov.in</a>

Note: Chartered Accountant firms are requested to frequently visit <https://mahatenders.gov.in> to see any change in scheduled dates, and for any other changes made in the bidding document through corrigendum etc. If there is any difference between date mentioned in tender document and date mentioned on <https://mahatenders.gov.in>, in such case date mentioned on <https://mahatenders.gov.in> is final.

## 1.2 Other Important Information related to Bid

Sr.N o.	Information	Details
1.	Tender Fee	Rs. 15000/- (Rupees Fifteen thousand only) to be paid online on the e-tendering portal at the time of submission of the tender
2.	Earnest Money Deposit (EMD) (to be paid online)	Rs. 1,50,000/- (Rupees One Lakh Fifty Thousand only) to be paid online on the e-tendering portal at the time of submission of the tender.
3.	Bid Validity Period	120 days from the date of opening of the technical bid
4.	Performance Security	5,00,000/- for the period of contract plus 90 days.
5.	Last date for furnishing Performance Security in the form of Bank Guarantee or Demand Draft	Within fifteen (15) days of the date of award of contract Notification. The Performance Security shall be valid for 60 days after the ending of the rate contract/extended date of rate contract
6.	Last date for signing the contract	As intimated in Letter of Acceptance by the <i>Tender Inviting Authority</i>

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**Ruchesh Jaiwanshi IAS**  
**Chief Executive Officer**  
**Maharashtra State Rural Livelihoods Mission**

## 2. Instructions to Chartered Accountant Firms

This section includes all the important information required to bid for this project.

### 2.1 General Information and Guidelines

- a) The TIA invites bids from eligible Chartered Accountant Firms as per the scope & technical Criteria mentioned in this tender document.
- b) Any contract that may result from this bidding process will be effective from the date of Signing of Contract and shall, unless terminated earlier in accordance with its terms, continue for a period of one year which may be extended byas per the need and onthe performance of the Chartered Accountant Firm.
- c) The TIAreerves the right to extend the *Term* on mutually agreed terms at the sole discretion of the TIA, subject to any obligations under applicable law.
- d) All information supplied by the Chartered Accountant Firms may be treated as contractually binding on the Chartered Accountant Firms, on the successful award of the assignment by the TIA on the basis of this tender document.
- e) No commitment of any kind, contractual or otherwise shall exist unless and until a formal written contract has been executed by or on behalf of the TIA. Any notification of preferred Chartered Accountant Firm status by the TIAshall not give rise to any enforceable rights by the Chartered Accountant Firm. The TIA may cancel this public procurement at any time prior to a formal written contract being executed by or on its behalf.
- f) This tender document supersedes and replaces any previous public documentation & communications, and the Chartered Accountant Firm should place no relince on such communications.
- g) All figures of costs, project values and others should be mentioned in Indian Rupees.
- h) Chartered Accountant Firm shall not submit more than *one Bid* for this tender.

### 2.2 Consortium Conditions: Not Applicable.

### 2.3 Tender Document Fees

The Chartered Accountant Firms are requested to pay Tender feesas mentioned in the clause 1.2 through thee-Tender Portal's Payment Gateway. The Tender fee is non-refundable. The tender document can be downloaded free of cost from the portal: <https://mahatenders.gov.in>, on registration. The bids that are not accompanied by the tender fee shall be considered non-responsive and will be rejected.

### 2.4 Earnest Money Deposit (EMD)

The Chartered Accountant Firms are requested to deposit the EMD as mentioned in the clause 1.2 throughthe Online Payment Gateway as integrated in the <https://mahatenders.gov.in>e-tendering solution.

- a) The EMD shall be denominated in Indian Rupees only. No interest will be payable to the Chartered Accountant Firm on the amount of the EMD.
- b) The EMD should be valid for 90 days from the date of technical bid opening.
- c) The bids submitted by Chartered Accountant Firmswithout the prescribed EMD, will be rejected.
- d) The Unsuccessful Chartered Accountant Firm's EMD will be returned within 120 days from the date of opening of the commercial bid.
- e) The EMD of successful Chartered Accountant Firm will be returned after the award of contract and submission of the Performance Security in the form of Bank Guarantee / Demand Draft within specified time and in accordance with the format given in the tender document.
- f) The EMD may be forfeited:

1. If a Chartered Accountant Firm withdraws his bid or increases his quoted prices during the period of bid validity or its extended period, if any.
2. If successful Chartered Accountant Firm fails to sign the Contract or to furnish Performance Security in the form of Bank Guarantee / Demand Draft within specified time in accordance with the format given in the tender document.
3. If during the bid process, a Chartered Accountant Firm indulges in any such deliberate act as would jeopardize or unnecessarily delay the process of bid evaluation and finalization. The decision of the TIA regarding forfeiture of the EMD shall be final and binding upon Chartered Accountant Firms.
4. If during the bid process, any information is found false/fraudulent/mala fide, then the TIA shall reject the bid and, if necessary, initiate action.

## 2.5 Contact Details

For any clarifications & communication with regards to the tender document, the Chartered Accountant Firms are expected to communicate at the contact information provided below:

S. No	Particulars	Details
1	Designation	Sr. Account Officer / Deputy Director – Finance & Accounts State Mission Manager- Procurement
2	Office Address	Maharashtra State Rural Livelihoods Mission, 5th Floor, CIDCO Bhavan (South Wing), CBD Belapur, Navi Mumbai – 400614
3	Phone No.	Phone : 022-27562552/54

## 2.6 Pre-Bid Meeting

*As per para 1.1 Key Events and Dates*

## 2.7 Corrigendum / Amendment to the Tender

At any time prior to the deadline (or as extended by the TIA) for submission of bids, the TIA for any reason, whether at its own initiative or in response to clarifications requested by the Chartered Accountant Firms, may modify the tender document by issuing amendment(s) or issue additional data to clarify an interpretation of the provisions of this tender. Such supplements, amendments / corrigendum to the tender document, issued by the TIA would be displayed on <https://mahatenders.gov.in> and shall be deemed to be incorporated by this reference into this tender document.

## 2.8 Completeness of Response

- a) The Chartered Accountant Firms are advised to study all instructions, forms, terms, requirements and other information in the tender document carefully. Submission of bid shall be deemed to have been done after careful study and examination of the tender document with full understanding of its implications.
- b) The response to this tender should be full and complete in all respects. Failure to furnish all information required by the tender document or submission of a bid not substantially responsive to the tender document in every respect will be at the Chartered Accountant Firm's risk and may result in rejection of its bid

## 2.9 Bid Preparation Cost

The Chartered Accountant Firms shall be responsible for all costs incurred in connection with participation in the tender process, including, but not limited to, costs incurred in conduct of informative and other diligence activities, participation in meetings/discussions/presentations, preparation of bid, in providing any additional information required by the TIA to facilitate the evaluation process, and in negotiating a definitive Service Agreement (SA) and all such activities related to the bid process.

## 2.10 Right to Termination

The TIA may terminate the bid process at any time and without assigning any reason. The TIA makes no commitments, expressed or implied that this process will result in a business transaction with anyone. This tender document does not constitute an offer by the TIA. The Chartered Accountant Firm's participation in this process may result in the TIA selecting the Chartered Accountant Firm to engage towards execution of the contract. In the event of such termination, EMD of all Chartered Accountant Firms shall be returned, without any interest.

## 3 Bid Submission Instructions

### 3.1 Online Bid Submission

- a) The Chartered Accountant Firm shall submit the bid online through e-tendering Portal <https://mahatenders.gov.in>
- b) The bids submitted, shall comprise of the following 2 envelopes:
  - **Envelope A:** Technical Bid
  - **Envelope B:** financial Bid in the form of BoQ
- c) Modification and Withdrawal of Bids –  
Resubmission of bid by the Chartered Accountant Firms for any number of times before the final date and time of submission is allowed.
- e) The Chartered Accountant Firm should avoid submission of bid at the last moment to avoid system failure or malfunction of internet or traffic jam or power failure etc.

### 3.2 Eligibility Criteria

The Chartered Accountant Firms shall fulfill all of the following eligibility criteria independently, as on the date of submission of bid.

Sr No	Eligibility Criteria
01	The Chartered Accountant Firm should be empaneled with C&AG for major audit for the year 2022-23
02	The Chartered Accountant Firm should have an average turnover of Rs. 150 lakhs p.a. in the last 3 years (i.e. F.Y 2020-21, 2021-22 & 2022-23) (Relevant documents viz, audited Financial Statements / Certificate from Chartered Accountant in support of satisfying the criteria should be submitted)
03	The Chartered Accountant Firm must have minimum 5 full time partners (FCA) who are fellow members of the ICAI associated with the firm for a period not less than 5 years (as per certificate of ICAI as on 01.10.2023)
04	The Chartered Accountant Firm should have experience of at least 5 assignments of Internal/ Statutory audit of Centrally Sponsored Projects of Central Government implemented by state government Department in India During the F.Y 2020-21, 2021-22 & 2022-23. The per assignment fee must be minimum Rs. 2,00,000/- Per Annum.
05	The Chartered Accountant Firm should have experience of at least 5 Internal/ Statutory Audit Assignment of Centrally Sponsored Projects of Central Government implemented by State Government Department of Maharashtra During the F.Y 2020-21, 2021-22 & 2022-23. The per assignment fee must be minimum Rs. 2,00,000/- Per Annum.
06	The Chartered Accountant Firm should have experience of Statutory Audit at least 50 CBOs (community based organization) for the audit of F.Y 2020-21, 2021-22 & 2022-23. (Firm must submit the experience certificate from auditee organization).
07	Bidder should be registered under GST act of Maharashtra.
08	The Chartered Accountant Firm or any partner of the firm should not be blacklisted or debarred by any PSUs, State Government or Central Government Department/Union Territory/ Local Authority/ Central and State Government Undertaking or Government Organizations or any other organization in respect of any assignment or behavior for this firm should give undertaking on Rs 100 Stamp Paper during the last 10 Years.

09	The Consulting firm should have head office or branch office in Maharashtra from Last 7 Years as on 01.10.2023 headed by the FCA Partner for last 5 Years. (ICAI Firm Card as on 01.10.2023) should be attached.
10	The CA Firm must give the undertaking on Rs 500 Stamp Paper that the partner & Staff of the Firm in Maharashtra are proficient in State Official Language (Read, Write & Understand).

**Note- 1.** The firm should not apply in Joint venture or in association with another firm. Such proposals will be summarily rejected

### **Technical Bid (Envelop - A)- Documents to be uploaded**

The technical bid must be submitted online as per the instructions on the portal and in this tender document. Following documents are mandatory and should be submitted online

- a) Tender Acceptance Letter:- Form - 1
- b) Chartered Accountant Firm Information:- Form- 2
- c) Details of Experience / Performance Statement:- Form-3
- d) Description of approach, Methodology and work plan for performing the assignment / job- Form No-4
- e) Turnover certificate issued by chartered accountant firm:-Form-5.
- f) Details of Key experts proposed - Form No-6
- g) CV of Team Leader – Form no-7
- h) Declaration Form -8 (To be given on Rs.100 Non Judicial stamp paper)
- i) Undertaking given on Rs.500 Non Judicial stamp paper
- j) CA Firms registration with C&AG Certificate
- k) ICAI Firm registration Certificate as on 01/01/2023
- l) GST Registration Certificate.

Non submission of the required documents or submission of the document in a different format / contents may lead to the rejection of the bid submitted by the Chartered Accountant Firm.

### **3.3 Financial Bid (Envelop - B)**

i. The financial bid shall be submitted separately as prescribed in BOQ format online only. The firm has to quote consolidated audit fees giving a break up of professional (audit) fees including out of pocket expenses like Boarding / Lodging, TA / DA etc. This audit fee shall be inclusive of the GST.

ii. Percentage (or proportion) of funds involved/turnover shall not be basis for quoting the audit fee, and in such case the proposal shall be rejected.

iii. Auditor should plan the audit in such a way that the maximum numbers of facilities are covered during the visit and also to ensure about the completion of audit in a time bound manner.

a) The Chartered Accountant charges should be submitted in BOQ format which include Lumpsum amount inclusive of out pocket expenses like TA DA, Boarding lodging etc. for special audit (Test Audit).

b) Rate should be quoted including GST

The rates ones offered must remain fixed and must not be subject to change for whatsoever reason within the period of the contract.

c) In case the same audit fee is quoted by two or more CA firms, the selection of auditor shall be done considering the following factors (priority-wise): -

- (i) Higher Technical Score
- (ii) Higher Turnover of the firm

### **3.4 Validity of Bid**

The bid shall be valid for a period mentioned in clause no 1.2 from the date of opening of the technical Bid. A bid valid for a shorter period may be rejected as non-responsive. In exceptional circumstances, at its discretion, the TIA may solicit the Chartered Accountant Firm's consent for an extension of the validity period. The request and the responses thereto shall be made in writing or by email.

### **3.5 Corrections / errors in financial Bid**

- a) The Chartered Accountant Firms are advised to exercise adequate care in quoting the prices. No excuse for corrections in the quoted figures will be entertained after the last date for submission of bids.
- b) The quoted price shall be corrected for arithmetical errors by TIA.
- c) In cases of discrepancy between the prices quoted in words and in figures, amount written in words shall be considered.

### **3.6 Language**

The bid should be submitted by the Chartered Accountant Firm in English/ Marathi/ Hindi language only. If any supporting documents submitted are in any other language, translation of the same in English/ Marathi / Hindi language is to be duly attested by the Chartered Accountant Firms. For purposes of interpretation of the bid, the English translation shall govern. If any documentary evidence for 'Experience' is in other languages, a true translation of the copy, attested by Notary shall be enclosed.

### **3.7 Conditions under which Tender is issued**

- a) This tender document is not an offer and is issued with no commitment. The TIA reserves the right to withdraw the tender document and change or vary any part thereof, at any stage. The TIA reserves the right to disqualify any Chartered Accountant Firm, should it be so necessary at any stage.
- b) The timing and sequence of events resulting from this tender document shall ultimately be determined by the TIA.
- c) No verbal conversations or agreements with any official, agent, or employee of the TIA shall affect or modify any terms of this tender document and any alleged verbal agreement or arrangement made by a Chartered Accountant Firm with any agency, official or employee of the TIA shall be superseded by the definitive agreement that results from this tender process. Verbal communications by the TIA to Chartered Accountant Firms shall not be considered binding on it, nor shall any written materials provided by any person other than the TIA.
- d) Neither the Chartered Accountant Firm nor any of the Chartered Accountant Firm's representatives shall have any claims whatsoever against the TIA or any of their respective officials, agents, or employees arising out of or relating to this tender document or these procedures (other than those arising under a definitive service agreement with the Chartered Accountant Firm in accordance with the terms thereof).
- e) Until the Contract is awarded and during the validity of the Contract, Chartered Accountant Firms shall not, directly or indirectly, solicit any employee of the TIA to leave the office or any other officials involved in this tender process in order to accept employment with the Chartered Accountant Firm, or any person acting in collusion with the Chartered Accountant Firm, without prior written approval of the TIA.

### **3.8 Right to the content of Bids**

All bids and accompanying documentation of the Technical bids will become the property of the TIA and will not be returned after opening of the Technical bids. The TIA is not restricted in its rights, to use or disclose any or all of the information contained in the bid and can do so without compensation to the Chartered Accountant Firms. The TIA shall also not be bound by any language in the bid indicating the confidentiality of the bid, or any other restriction on its use or disclosure.

### **3.9 Non-Conforming Bid**

A bid may be construed as a non-conforming bid and ineligible for consideration if:

1. It does not comply with the requirements of this tender document.
2. It does not follow the format requested in this tender document or does not appear to address the requirements as specified by the TIA.

### **3.10 Disqualification**

The bid is liable to be disqualified in the following cases or in case the Chartered Accountant Firm fails to meet the requirements as indicated in this tender document:

- a) The bid is not submitted in accordance with the procedure and formats prescribed in this document or treated as non-conforming bid.
- b) During the validity of the bid, or its extended period, if any, the Chartered Accountant Firm increases the quoted prices.
- c) The Chartered Accountant Firm qualifies the bid with own conditions.
- d) The bid is submitted in an incomplete form.
- e) The information submitted in the Technical bid is found to be misrepresented, incorrect or false, accidentally, unwittingly or otherwise, at any time during the processing of the Contract (no matter at what stage) or during the tenure of the Contract including the extension period, if any.
- f) The Commercial bid is enclosed with the Technical bid.
- g) The Chartered Accountant Firm tries to influence the bid evaluation process by unlawful/corrupt/fraudulent means at any point of time during the tender process.
- h) In case any one Chartered Accountant Firm submits multiple bids or if common interests are found in two or more Chartered Accountant Firms, the Chartered Accountant Firms are likely to be disqualified.
- i) The Chartered Accountant Firm fails to deposit the Performance Security in the form of Bank Guarantee or Demand Draft or fails to enter into a Contract within specified period mentioned in the notification of award of contract or within such extended period, as may be specified by the TIA.
- j) Any form of canvassing / lobbying / influence / query regarding short listing etc. will be treated as disqualification. While evaluating the bids, if it comes to the TIA's knowledge expressly or implied, that some Chartered Accountant Firms may have colluded in any manner whatsoever or otherwise joined to form an alliance resulting in delaying the processing of bid, then the Chartered Accountant Firms so involved are liable to be disqualified for this Contract as well as for a further period of four years from participation in any of the tenders floated by the TIA.
- k) If the Technical bids contains any information on price, pricing policy, pricing mechanism or any information indicative of the commercial aspects of the bid.

### **3.11 Acknowledgement of Understanding**

By submitting the bid, each Chartered Accountant Firm shall be deemed to acknowledge that Chartered Accountant Firm has carefully read all sections of this tender document, including all forms, schedules, annexure, corrigendum and addendums (if any) hereto, and has fully informed itself as to all existing conditions and limitations.

### **3.12 Mode Of Selection -**

Selection of Chartered Accountant Firm will be based on the Least Cost Selection (LCS) method.

## **4 Bid opening and Evaluation process**

### **4.1 Bid Opening**

On the date and time specified in the tender notice following procedure will be adopted for opening of tender for which Chartered Accountant Firm is free to attend him or depute an authorized officer as his representative.

### **4.2 Opening of Envelop - A (Technical Bid)**

EnvelopeNo. A (Technical bid) of the Chartered Accountant Firms will be opened online through- e tendering procedure.

#### 4.3 Evaluation of Technical Bid

The evaluation of the technical bids will be carried out in the following manner:

- a) The Chartered Accountant Firm's technical bid will be scrutinized based eligibility criteria mentioned in clause no 3.2. Chartered Accountant Firms not fulfilling any of the eligibility criteria shall be rejected.
- b) The Chartered Accountant Firms who will fulfil minimum eligibility criteria mentioned in clause no 3.2 will be further evaluated as per the following marking system based on the documents submitted by the Chartered Accountant Firms.

Sl. No.	Particulars	Minimum Criteria	Max Marks	Evaluation Criterion
1	Turnover of the firm (Average annual in last three financial yrs.) (i.e. F.Y 2020-21, 2021-22 & 2022-23)	Rs.150 Lakhs	10	Turnover Rs 150 Lakhs = 3 marks, over and above 1 mark for per 10 lakhs subject to maximum of 10 Marks.
2.	Number of Fellow Chartered Accountant Partners associated with the firm for not less than 5 years (As per certificate of ICAI as on 01.10.2023)	5 FCA	10	For 5 FCA partners = 5 marks, for each additional FCA Partner 1.5 Mark (Associated with the firm for more than 5 Years). For each additional FCA/ACA Associated with the Firm for less than 5 Years, 1 Mark Subject to maximum of 10 Mark.
3.	Experience of assignments of Internal / Statutory Audit Centrally Sponsored Projects of Central Government implemented by state government Department in India During the F.Y 2020-21, 2021-22 & 2022-23. The per assignment fee must be minimum Rs. 2,00,000/- Per Annum.	5 Assignment	20	5 Assignment = 5 Mark over and above 0.75 mark per assignment subject to a maximum 20 Mark.
4.	Experience of Internal / Statutory/ Audit Assignment of Centrally Sponsored Projects of Central Government implemented by State Government Department of Maharashtra During the F.Y 2020-21, 2021-22 & 2022-23. The per assignment fee must be minimum Rs. 2,00,000/- Per Annum.	5 Assignment	20	Up to 5 Assignment = 5 Mark over and above 0.75 mark per assignment subject to a maximum 20 Mark.

5.	Experience of Statutory Audit of CBOs (community based organization) for the audit of F.Y 2020-21, 2021-22 & 2022-23.	50 CBOs	25	50 CBOs Assignment = 3 Mark over and above 1 mark per 20 CBOs audit subject to a maximum 25 Mark. (Firm must submit the experience certificate /Work Order from auditee organization).
6.	Adequacy of the proposed Technical Approach, Methodology & work plan as per generally accepted standards also considering the target date of report submission, Experience in the SRLM Projects.		15	As per the evaluation of the Proposal
			100	

a) **The Chartered Accountant Firms scoring minimum 75 marks out of the 100 marks in technical evaluation based on above mentioned marking system shall be declared as technically qualified.**

b) The Chartered Accountant Firms are required to submit all required documentation in support of the criteria specified as per the formats specified in this tender document.

c) In any case, in the event of any deviation from the factual information provided by the Chartered Accountant Firm in technical bid, the deviation can reject the bid and also ban the Chartered Accountant Firm from participation in any future tenders in the state of Maharashtra.

d) At any time during the bid evaluation process, the MSRLM committee may seek verbal / written clarifications from the Chartered Accountant Firms. The committee may seek inputs from their professional experts in the evaluation process.

e) The committee reserves the right to do a reference check of the past experience stated by the Chartered Accountant Firm. Any feedback received during the reference check shall be taken into account during the technical evaluation process.

f) The Chief Executive Officer, Maharashtra State Rural Livelihood Mission (MSRLM) reserves the right to keep, amend, and accept/reject of any proposal/clauses/criteria according to the need / requirements in the interest of organisation.

g) The CA firms listed by C&AG for major audit for the F.Y 2022-23 will be eligible to submit their proposals. In support of the same the C.A. firm has to attach copy of the C&AG empanelment duly certified. In absence of said supportive document the proposal will be summarily rejected.

h) The Firm or partners of the firm must comply with the Chartered Accountants Act, 1949, other notification & guidelines issued by the ICAI from Time to time.

i) If required constitution of the team is not deployed/The assignment is outsourced to some other firm or chartered accountants, the state may take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Ministry/ICAI informed.

j) Joint venture/ Consortium of the firm are not allowed if the proposal is submitted in JV/Consortium in that case proposal is summarily rejected.

k) General Power of Attorney signed by all the partners authorizing the one partner to signed the proposal on behalf of the firm on Rs 500 Stamp Paper.

- l) Any response received after the due date or not found to be in accordance with the above procedure, maybe liable to be rejected outright and the decision of the MSRLM in this regard shall be final.
- m) The firm having experience of audits of NRLM projects in India will be given the additional weightage during evaluation.
- n) As per the Government mandate, Goods & Service Tax Registration (GST) of the said firm is mandatory and registered in Maharashtra.
- o) The originals of all supportive documentary evidences may be called for its verification in case of selection to ensure about its authenticity & genuinely.
- p) The CEO, Maharashtra State Rural Livelihood Mission, Maharashtra (MSRLM), Mumbai may take its own decision while evaluating the proposal with regard to awarding weightage on Technical & financial scrutiny.

**4.4 The Firms those are interested to be empanelment will have quote minimum audit fees as per below which is (Calculated on the basis of quantum & quality of work) considering the Guidelines no. CA (7)/3/2016, DT 07/04/2016 issued by Institute of Chartered Accountants of India.**

a) CLFs:

<b>Sr. No.</b>	<b>Average Annual Turnover Rs.</b>	<b>Minimum Audit fees per CLF (per Financial Year) Rs. (excluding GST)</b>
1.	Up to 10 lakh	3500.00
2.	Above 10 lakh to 25 lakh	4000.00
3.	Above 25 lakh to 50 lakh	4500.00
4.	Above 50 lakh	5,000.00

b) VOs:

<b>Sr. No.</b>	<b>Average Annual Turnover Rs.</b>	<b>Minimum Audit fees per CLF (per Financial Year) Rs. (excluding GST)</b>
1.	Up to 1 lakh	1,000.00
2.	Above 1 lakh to 2.5 lakh	1,100.00
3.	Above 2.5 lakh to 5 lakh	1,200.00
4.	Above 5 lakh	1,300.00

c) PGs:

<b>Sr. No.</b>	<b>Average Annual Turnover Rs.</b>	<b>Minimum Audit fees per PG (per Financial Year) Rs. (excluding GST)</b>
1.	Up to 10 lakh	3500.00
2.	Above 10 lakh to 25 lakh	4000.00
3.	Above 25 lakh to 50 lakh	4500.00
4.	Above 50 lakh	5,000.00

#### **4.4 Opening of Envelop - B (Financial Bid)**

This envelope of technically qualified Chartered Accountant Firms as per clause no 4.3 (g) shall be opened as per e-tendering procedure. The date and time of opening of financial bids will be published on <https://mahatenders.gov.in>.

## **5 Award Criteria & Contract Value**

The Chartered Accountant Firm who quoted lowest financial quote (L-1) shall be invited for negotiation and signing of contract.

## **6 Right to accept any Bid and to reject any or all Bids**

The TIA reserves the right to accept or reject any bid, and to annul the tendering process and reject all bids at any time prior to award of Contract, without thereby incurring any liability to the affected Chartered Accountant Firms(s) or any obligation to inform the affected Chartered Accountant Firm(s) of the grounds for the TIA's action.

## **7 Notification of Award**

**a.** Before expiry of the bid validity period, the TIA will notify the successful Chartered Accountant Firm(s) in writing, by registered / speed post or by fax or by email that its bid have been accepted by the Tender Inviting Authority.

**b.** The successful Chartered Accountant Firm, upon receipt of the acceptance letter, shall furnish the required performance security in the form of Bank Guarantee or Demand Draft and submit an agreement in the prescribed format within 15 days, failing which the EMD will be forfeited and the award will be cancelled.

**c.** After cancellation of award of contract with L1 Chartered Accountant Firm, TIA reserves the right to call L2 and asked to match the rate offered by L1. If L2 accept the offer, award of contract will be issued to L2. If L2 refuse to match the rate with L1, then L3 will ask to match rate with L1 and If L3 accepts award of contract will be issued to L1 and so on. In such case EMD submitted by L2, L3...will not forfeit if they refuse to match the rate with L1.

**d.** The Notification of Award shall constitute the formation of the Contract.

## **8 Placeof Work -**

As per Terms & Refernces & Scope of work.

## **9 Contract Period:-**

The contract will be for the period of one year which may be extended as per the need of the mission (maximum for three financial year's audit) without change in the financial norms. However, contract may be terminated by giving one month notice for whatever reason.

## **10 Signing of Contract:**

The contract will be signed as per tender document, after selection of Chartered Accountant Firm. In lieu of the same, the successful Chartered Accountant Firm will have to execute an agreement in a non-judicial stamp paper of value of Rs-500/- in favour of Chief Executive Officer, MSRLM. If the successful Chartered Accountant Firm fails to execute the agreement and payment of Performance Security within the time specified or withdraws the tender, the successful Chartered Accountant Firm is unable to undertake the contract; the Earnest Money Deposit of the successful Chartered Accountant Firm shall stand forfeited. Such Chartered Accountant Firm(s) will also be liable for all damages sustained by the TIA by reasons of breach of tender conditions. Such damages shall be assessed by the TIA whose desicion shall be final.

## **11 Failure to agree with Terms and conditions of this Tender**

Failure of the successful Chartered Accountant Firm to agree with the terms and conditions of the tender document shall constitute sufficient grounds for the annulment of the award, resulting which the TIA may

call for new bids and at the same time, invoke the performance Security of the successful Chartered Accountant Firm.

## **12 Performance Security Deposit**

The successful Chartered Accountant Firm shall deposit the performance Security as follows:

- a. The successful Chartered Accountant Firm shall at his own expense, deposit with the TIA, A performance Security in the form of Bank Guarantee or Demand Draft as mentioned in clause No-1.2
- b. The Performance Security may be discharged / returned by the TIA upon being satisfied that there has been due performance of the obligations of the successful Chartered Accountant Firm under the contract. However, no interest shall be payable on the performance Security.
- c. The TIA shall also be entitled to make recoveries from the performance Security on the following grounds
  1. Any amount imposed as a fine for irregularities committed by the Chartered Accountant Firm.
  2. Any amount which the TIA becomes liable to the Government / Third Party on behalf of any default of the Chartered Accountant Firm or any of his / her / their agent / employees or staff.
  3. Any payment / fine made under the order / judgement of any court / consumer forum or law enforcing agency or any person working on his behalf.
  4. Any other outstanding amount.

## **13 Subletting -**

Subletting of contract is not permitted.

## **14 Payment Terms**

Payment will be made directly to the auditor subject to maximum limit fixed by the MSRLM after submission of bill with completed reports (acceptable to the MSRLM) within 30 days of submission.

## **15 Scope of Work / Terms of References - Attached separately**

## **16- Corrupt or Fraudulent Practices**

MSRLM requires that the bidders shall observe the highest standards of ethics in execution of the contract. In pursuant to this policy, MSRLM.

- 1) Defines, for the purpose of this provision, term set forth as below
  - i) "Corrupt Practice" means the offering, giving, receiving or soliciting of anything of value to influence the action of the public official in the procurement process or contract execution; and
  - ii) "Fraudulent Practice" means a misrepresentation of facts in order to influence a procurement process or execution of the contract to the detriment of the Employer.
- 2) Will reject a proposal for award, if it determines that the bidder recommended for award has engaged in corrupt or fraudulent practices in competing for the contract in question.
- 3) Will declare a firm ineligible, either indefinitely or for a stated period of time, to be awarded any MSRLM contract, if it at any time determines that the firm has engaged in corrupt or fraudulent practices in competing

## **17 Laws and Regulations**

- 1) Governing Law: The contract shall be governed by and construed in accordance with the laws and by-laws of India, the State of Maharashtra and the local bodies in this region. All disputes arising under or in relation to this Agreement shall be subject to jurisdiction of the Courts in Navi Mumbai only to the exclusion of other courts.

**2) DISPUTES:**

- a) If a dispute of any kind whatsoever arises between the bidder & MSRLM, the matter shall be referred in writing to the Secretary, Rural Development Department, Maharashtra within 14 days from the date of dispute.
- b) The Secretary, Rural Development Department, Maharashtra State, Mantralaya Mumbai shall give his decision in writing within 28 days of receipt of such representation. The decision of the Secretary, Rural Development Department, Maharashtra State, Mantralaya Mumbai shall be final & binding on both parties.

**18 Force Majeure clause**

"If, at any time, during the continuance of this contract the performance in whole or in part by either party of any obligation under this contract shall be prevented or delayed by reason of any war, hostility, acts of the public enemy, civil commotion, sabotage, fires, floods, explosions, epidemics, quarantine restriction, strikes, lock-outs or acts of God (hereinafter referred to as "events"), provided notice of happening of any such eventuality is given by either party to the other within 21 days from the date of occurrence thereof, neither party shall by reason of such event, be entitled to terminate this contract nor shall either party have any claim for damages against the other in respect of such non-performance or delay in performance; and services under the contract shall be resumed as soon as practicable after such event has come to an end or ceased to exist, and the decision of the purchasing officer as to whether the services have been so resumed or not, shall be final and conclusive, provided further that if the performance in whole or part of any obligation under this contract is prevented or delayed by reason of any such event for a period exceeding 60 days, either party may at its option terminate the contract provided also that if the contract is terminated under this clause, the purchaser shall be at liberty takeover from the contract at a price to be fixed by the purchasing Officer which shall be final.

**19 Permits, Fees, Taxes**

Unless otherwise provided in the contract documents, the contractor shall secure and pay for all permits, Government fees and licenses necessary for the execution and completion of the work. Any violation, in the legal provisions of taxes, duties, permits and fees, carried out by the Contractor and detected subsequently shall be the sole responsibility of the Contractor and his legal heirs.

**20 Income Tax and Other Taxes:**

Income Tax (TDS) and any other taxes as applicable from time to time, shall be deducted from bills of the Contractor and a certificate to that extent shall be issued by MSRLM.

**21 Statutory Increases in Duties, Taxes Etc**

All the taxes and duties levied by the State and Central Govt. and by Local Statutory Bodies at the prevailing rates applicable on the date of receipt of tender shall be fully borne by the Contractor and will not be reimbursed to him on any account.

Further MSRLM shall not honour any claim arising out of any increase in any of the prevailing statutory duties, taxes, levies etc. at the time of quoting / bidding contractor should bear the above fact in mind.

**22 Price Variation**

No Price Variation will be payable to the Contractor during the Contract period & extended period if any.

**23 Labor laws and other applicable laws**

Agency will be solely responsible for all type of liabilities that may arise under any act like Maharashtra stamp act and/or related to workmen Compensation, Minimum wages, EPF, ESIC, Bonus, etc. Injury to Staff or damage to any property, insurance of employees who are employed by the agency under this contract and no additional amount will be paid to the agency under this contract.

## 15 Scope of Work / Terms of References

### SPECIAL AUDIT (TEST AUDIT) OF CLUSTER LEVEL FEDERATION (CLF) & VILLIAGE ORGANISATION (VO) & Producer Group (PG)

#### 1. Background

Government of Maharashtra is implementing multiple projects funded by the World Bank, /Govt. of India/Government of Maharashtra through Maharashtra State Rural Livelihood Mission (MSRLM). MSRLM has been set up by the Government of Maharashtra as part of its strategy to address rural poverty through enhancing the livelihoods of the poor. MSRLM is an independent and autonomous institution registered under the Society Registration Act, 1860. The strategy highlights building of pro-poor local institutions/ groups through nurturing institution of the poor by supporting formation, strengthening and empowering self-managed community organizations and adopting demand responsive and participatory processes. MSRLM also facilitates participation of poor and the disadvantaged in forming producer cooperatives and groups.

#### 2. Implementation Arrangement at Community Level

At the community level the project will be implemented through the following community based institutions:

- a) Self Help Groups (SHGs)
- b) Village Organizations (confederation of a group of SHGs)
- c) Cluster Level Federation (confederation of a group of VOs)
- d) Economic Activity groups including Producers Company/Producer Group

Funds (various Grants) are provided to the community institutions (VOs & CLFS and PGs etc) by the project based on fulfillment of specific agreed criteria. These grants are used by such institutions for on-lending to its members based on appraisal of member's needs (Micro credit plans) by such institutions. These institutions are expected to maintain standardized books of accounts and prepare annual financial statements.

#### 3. Funds to Implementation Agency (VO/CLF/PG)

- Revolving Funds (RF)
- Community Investment support fund (CIF)
- Vulnerability reduction fund (VRF)
- Livelihoods Fund
- Convergence fund
- Infrastructure fund to Producer group
- Capital Fund to Producer group
- Start-up fund to VO
- Start-up fund to CLF

#### 4. Objectives of the Audit:

With the formation of a substantial number of Village Organizations –VOs (as federation of SHGs) and Cluster Level Federation (as federations of VOs) substantial resources & responsibilities relating decision making and management of funds i.e. to appraisal, lending and loan recovery etc. have been delegated to the VOs/ CLFs. Also in the near term CLF institutions are expected to be registered under the Societies Registration Act, 1860 Therefore continuing with existing system of annual financial audit of such

institutions is considered necessary for ensuring & instilling aspects of financial discipline, accountability and governance.

The objectives of the CBOs audit are to:

- (i) Enable the auditor to express a professional opinion on the annual financial statements of village organizations/CLFs;** these would include Receipt and Payment, Trading and P/L Account, Balance Sheet (with annexure) and bank reconciliation statement etc.
- (ii) Comment on the effectiveness of the overall financial management arrangements** including the system of internal controls as documented in the Community Operations Manual (COM), and various guidelines for specific funds, various guideline issue by MSRLM for strengthen of financial management of VO and CLF and the Project Implementation Plan (PIP).
- (iii) Specific assertion that the grants from the project have been used for intended purpose and** bring to project's attention any fraud-related issues, including the diversion of funds from intended purpose or misuse of funds or irregularity.

#### **5. Coverage and Standards for the Audit:**

**The audit would cover all cluster level federation (CLF) and Village organization (VO) and producer group (PG)/ Producer company** in which Cluster level federation are proposed to be registered Societies Registration Act, 1860 some of community institution like producer company which are registered as producer companies under the Companies Act. The audit should be carried out in accordance with the Auditing & Assurance Standards prescribed by the Institute of Chartered Accountants of India and will include such tests and controls, as the auditor considers necessary under the circumstances. However the auditors should keep in mind that MSRLM is a Community Driven Development Project wherein all resources are managed by the community and decision-making rests with the community.

List of CLF, VO, and PE/PG will be provided by MSRLM office at the time of audit.

#### **6. Scope of the assignment:**

In conducting the audit, compliance and adherence to the following aspects need to be assessed to ensure that

- (i) Audit of VOs, CLFs, and PG** will be completed up to the Financial Year 2022-23. The audited fund release as at 31<sup>st</sup> march, 2023 will be subject to reconciliation with district books of accounts and as per district MIS. The difference, if any will from the part of report recommendation for rectification in MIS and books of accounts.
- (ii) All funds (grants) received from the project** have been used in accordance with the conditions of the relevant guidelines (CIF, VRF, Startup cost Livelihood Fund and Social Fund Guidelines etc.) and only for the purposes for which the financing was provided. Auditor will submit the fund wise (CIF,VRF,START UP Cost, Livelihoods Funds etc.) expenditure and opening and closing balance of that fund in their report;

- (iii) All the required books of accounts as prescribed by the project and necessary supporting documents (vouchers, bills, receipt and distribution registers), minute books, have been kept in respect of all project transactions & that clear synchronizations exists between accounting records, accounts books and the financial reports.
- (iv) Decisions taken are supported by adequate recording of the decisions in the minute books of the community institutions. Auditors will ensure that all documents are verified by them and put their signature on all books of records and vouchers.
- (v) The financial reports and Utilization certificates (UCs) submitted by the VOs & CLF are in agreement with the books of accounts. Auditor will certify the same and must be reported in executive summary.
- (vi) Whether procurement has been carried out as per the community procurement guidelines as provided in the Community Operational Manual (COM)
- (vii) Adequate records (stock/ asset registers) are maintained to properly reflect the assets of the VO & CLF including details of cost, identification and location of assets and physical verifications of assets and whether these include farm implements procured under the Livelihood Grant.
- (viii) Capitalization and treatment of shareholders fund is as per instructions issued by the project.
- (ix) In case of Economic Activity Group/Federations comment on the profitability of activities carried out by federation.
- (x) VO is monitoring the receipt of periodic reports and systems to follow up on overdue loans and reports are adequate.
- (xi) Balance in Bank accounts and with third parties (loans to SHGs etc) and fund transfers from the CLF/ Project are duly reconciled.
- (xii) Auditor has to submit fund reconciliation statement of CLFs, VOs and Project unit along with their audit report.
- (xiii) Auditor will conduct physical verification of CLFs & VO assets on sample basis and must covered 100% of CLFs & VO who have procured the assets more than Rs 50,000/- till the reporting period.
- (xiv) Auditor will verify the MOU between concerned units with other institution.
- (xv) Auditor will also report on CLFs & VO quality indicator.
- (xvi) Auditor will report on persisting irregularities and also on audit compliance of earlier audit observation.
- (xvii) Auditor will report all Executive summary, auditor report, management letter, project financial statement, audit opinion, audit observation, audit compliance report on MSRLM portal.

**Auditor will ensure that all above points are covered in their Executive Summary/Audit report. If any deficiency found in their work, audit report may be rejected and payment will not be made for that report.**

While conducting the assignment special attention should be given to the following:

- a) The Cluster Level Federations/Village Organizations (CLFs/VOs) who are receiving funds under MSRLM only to be audited.
- b) The books of accounts of each CLFs/VOs to be audited for the period F.Y.2022-23
- c) The Grants/Funds received by CLFs/VOs, expenditure reported by them and the unspent balances lying in the form of cash and bank balances in cash book and the interest earned as well as the expenditure and unspent balances reported to concerned upper units needs to be reconciled for financial year ends.
- d) The CA firm also to make comments on the amount of expenditures, Loans to Members of the CLFs/VOs and unspent balances shown in audit reports i.e. Financial Statements and UCs certified by auditors at the end of each financial year/end of project period. The CA firm has to give opinion on the funds spent by auditee organization in accordance with the conditions laid down by the Maharashtra State Rural Livelihood Mission, Maharashtra (MSRLM), Government of Maharashtra and National Rural Livelihood Mission (NRLM), Government of India, from time to time with due attention to economy and efficiency, and only for the purpose for which the financing was provided.
- e) It is to ensure that, all necessary supporting documents, records and accounts have been kept in respect of the project.
- f) Even though the CLFs/VOs are spread at different districts/blocks among all over the state, the officials of CA firm have to make their presence physically at all respective implementing CLFs/VOs from commencement of assignments till its completion considering the coverage of audit of all CLFs/VOs in 100% manner.
- g) The CA firm has to form sufficient number of teams leaded by a CA for conducting the said assignment in a smooth manner and to complete the same in a time bound manner i.e. within the period of two months from the date of its commencement.

h) The coverage of units for the assignment will be 100%.

## **7. Audit Report**

**(A checklist has been provided to the auditors to facilitate review of the above aspects which needs to be completed for each VO/CLFs which are as under:-**

**Part A: Audit report-** It is divided into 4 parts beginning with the summary of the report.

**Part 1:- Opinion Part.**

**Part 2:- Irregularities and suggestions.**

**Part 3: Fund wise Reconciliation.**

**Part 4: Project and CBOs Reconciliation.**

**Part B:- It includes the Financial Statements as under, for VOs and CLFs separately:**

- I. Receipts & Payments Accounts.**
- II. Trading & P/L Account.**
- III. Balance Sheet(with annexure)**

**Part C: Executive Summary-** It is CLF wise compilation of the audit report at VOs level in prescribed format.

## **8. Reporting & Deliverables:**

**The following reports need to be provided:**

- a) Individual audit report of each institution (VO and CLF) in triplicate** shall be submitted to the concerned District office within 45 days of the completion of field level audit. The report should be submitted in Marathi and English as per the standardized format provided. Besides the soft copy of audit report in Marathi and English, an executive summary in English (Hard Copy & soft copy) be submitted for Block, district and State Uni. These must include (i) audit report; (ii) audited financial statements duly signed by the Secretary of the institution and the auditors (in case of Registered CBOs); and (iii) Executive Summary (in English). The audit observations should be supported by instances and quantified, as far as practicable. Formats of the audit opinion, financial statements and checklists are provided in Annexure A, B & C
- b) A summary of the key findings, implications and recommendations by each CLFs and VOs covered,** this must be prepared and discussed with the Block Mission Manager and block team also district mission manager and district team to enable the Project Management to take timely action.
- c) Individual audit report of each institution (VO and CLF)** shall be submitted to the MSRLM state mission management unit navi Mumbai office within 60 days of the completion of field level audit

d) **Individual audit report of each institution (VO and CLF)** shall be submitted on the portal developed by MSRLM.

The report(s) and audit findings should be discussed and agreed with the auditable units including the president / Secretary of the VO/CLF and their views are obtained and discussions recorded in the minutes of the institutions. The report should be structured in a manner giving the observations, the implications of the observations, the suggested recommendation and the management comments/ agreed actions. The audit observations should be supported by instances and quantified, as far as practicable.

During the course of VO/CLF audit, if the auditor notices any defalcation or misappropriation of fund, the audit firm shall immediately bring the fact to the notice of the District office and state office for necessary action. Auditor shall report any loss, waste or misapplication of money or other property owned by or vested in the village organization if such loss, waste or misapplication is a direct consequence of the neglect or misconduct of the VO's or any other subordinates with names of persons directly or indirectly responsible for such loss, waste or misapplication.

e) After completion of audit, the auditor is required to discuss the key observations with the office bearer/ book keeper and minutise the discussion & duly signed by office bearer/ book keeper & audit.

## **10. Period & Timing of Audit**

The Statutory Audit of each Community institutions will be carried out for the period of 2022-23 and any of the previous year for which statutory audit of the CBOs is pending. Thus it may cover a period of two, three or more year for which composite Financial Statement (Receipt & Payment Account, Trading and P/L Account) for the above mentioned period and Balance Sheet as at 31<sup>st</sup> March, 2023 shall be audited and accordingly reported. The reconciliation with MIS/ District books for the period ending up to 31<sup>st</sup> March, 23. The enplanement of the statutory auditor is valid for 3 year (2022-23 to 2024-25) which is extendible for one more year considering the need of the project.

### **Procedure & Place of conducting audit at Community Institutions VOs and CLFs:**

1. **Audit** will be conducted for all the Community Institutions. Audit will be at the CLF / VO / PG Level Institutions.
2. Community Institutions President, secretary and treasurers has to carry the entire accounting books and related documents to their concerned audit place on the date of Audit.
3. The auditor should give detailed work plan for conducting of audit to SPMU and concerned Block/District Office. The auditor should inform the Block Office at least 10 days in advance of start of audit at VO/CLF and furnish the detail plan of the audit.
4. This will enable the BMMU to communicate the plan of audit to the community institution.
5. The audited financial statement shall be signed by the President / secretary of the community institutions.

6. Audit of accounts will be taken up preferably in the presence of their book keeper.
7. The auditor should ensure that, on conclusion of the audit, the audit findings are duly discussed with the President and Secretary of the VO/CLF and their views are obtained. The Discussion notes shall be signed by the audit team member and Office bearer.

## **11. Payment:-**

- 1) CLF level payment: Payment will be made directly to the auditor subject to maximum limit fixed by the MSRLM from the MSRLM head office on submission of bill with completed reports of CLF (acceptable to the MSRLM) within 30 days of submission CLF, District and SMMU.
- 2) VO level payment: Payment will be made directly to the auditor subject to maximum limit fixed by the MSRLM from the MSRLM head office on submission of bill with completed reports of VO (acceptable to the MSRLM) within 30 days of submission Payment will be made after submitting final audit report copy to VO, CLF, District and SMMU.
- 3) For CLF/VO Audit there is no financial liability on Block Mission management unit/District Mission Management Unit/State Mission management Unit of MSRLM
- 4) Payment will made through RTGS/NEFT to Auditor, No Cash payment is allowed to CLF/VO

## **Other Important Terms & Conditions related of the Scope of Work:**

- 5) The appointment of CA Firms by the respective VOs & CLFs is completely at the discretion of the VOs/CLFs/MSRLM.
- 6) MSRLM has liberty to allot the assignment of Special Audit of any CLFs/VOs if required.
- 7) VO/CLF has liberty to appoint his statutory auditor the assignment of Audit
- 8) For PART B Scope of work is optional for MSRLM and auditor
- 9) This is empanelment of auditors for Part B scope of work, CLF and VO can take your services

## Annexure II

### **Mandatory Information of Chartered Accountant Firm of Maharashtra State Livelihoods Mission Submission Requirements**

#### **Form-1**

#### **(To be submitted on the letterhead of the bidder)**

To

Chief Executive Officer  
Maharashtra State Rural Livelihoods Mission  
5th Floor, Southwing, CIDCO Bhavan  
CBD Belapur,  
Navi Mumbai-400614

Sub- Acceptance of Terms & Conditions of Tender

**Tender Ref No.: MSRLM/SMMU/CLFVO-ADT/ /23-24**

Name of Tender / work – Selection of Auditor Firm for Special audit (Test Audit) of Cluster Level Federation (CLF) & Village Level Organisation (VO) & Producer Group (PG)

Dear Sir,

1. I/ We have downloaded / obtained the tender document(s) for the above mentioned 'Tender/Work' from the web site(s) namely: <https://mahatenders.gov.in> and /or [www.umed.in](http://www.umed.in) as per advertisement, given in the above mentioned website(s).
2. I / We hereby certify that I / we have read the entire terms and conditions of the tender documents of all pages (including all documents like annexure(s), schedule(s), etc.,) which form part of the contract agreement and I / we shall abide hereby by the terms / conditions / clauses contained therein.
3. The corrigendum(s) issued from time to time by department/ organization too has also been taken into consideration, while submitting this acceptance letter.
4. I / We hereby unconditionally accept the tender conditions of above-mentioned tender document(s) / corrigendum(s) in its totality / entirety.
5. I / We do hereby declare that our Firm has not been blacklisted/ debarred by any Govt. Department/Public sector undertaking/Private organization.
6. I / We certify that all information furnished by the our Firm is true & correct and in the event that the information is found to be incorrect/untrue or found violated, then department/ organization shall without giving any notice or reason therefore or summarily reject the bid or terminate the contract, without prejudice to any other rights or remedy including the forfeiture of the full said earnest money deposit /Security deposit or both absolutely.

Signed

Date:

In the Capacity Of:

Duly authorized to sign this bid for and on behalf of

Signature & Seal of Bidder

**Form- 2**

**BIDDER INFORMATION (To be given on Letter Head)**

Date: \_\_\_\_\_

<b>Sl. No.</b>	<b>PARTICULARS</b>	<b>Supporting Documents required to be submitted along with this Form</b>
1	Name of the Firm	
2	Address of the H.O. Firm:	
	Head Office	Phone No: Fax No: Mobile of Head Office In-charge: Email ID:
	Date of establishment of Firm	Attach copy of certificate of ICAI as on date of advertisement
	No. of Years of Existence of Firm	Attach copy of Partnership Deed
	Branch Office 1,2,3..... (Particulars of each branch to be given)	Branch Address of the firm: Phone No: Fax No: Mobile of each Branch Office In-charge: Email ID:
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm GST Registration No.	Attach copy of Registration
5	Firm's Registration No. with ICAI	Attach copy of certificate of ICAI as on date of advertisement
6	Empanelment No. with C & A G	Attach proof of empanelment with C&AG for the year 2022-23.
7	Whether the firm is listed as Major Audit firm by C&AG	If yes, Attach copy of C&AG Major Auditor Certificate for the F.Y 2022-23.
8	Average Turnover of the Firm in last three years i.e. During the F.Y 2020-21, 2021-22 & 2022-23	Mention the yearly turnover of the firm. Attach balance sheet and P&L Account of the last three years duly certified. And also give Break-up of Audit Fee and Other Fees Received.
9	Annual Average Turnover with Break-up of Fee towards Audit, Income Tax matters and others (Specify) i.e. During the F.Y 2020-21, 2021-22 & 2022-23	Mention the Average Annual Turnover. Provide a Chart
10	Audit Experience of the Firm:  Experience of assignments of at least 5 assignments of Internal /Statutory audit of Centrally Sponsored Projects of Central Government implemented by state government Department in India During the F.Y 2020-21,2021-22 & 2022-23. The per assignment fee must be minimum Rs. 2,00,000/- Per Annum.	Mention the Number of assignment also attached <b>Copy of the Appointment Letter/work completion certificate from the auditee organisation</b>
11	Audit Experience of the Firm:  Experience of of at least 5 Internal/ Statutory Audit Assignment of Centrally Sponsored Projects of Central Government implemented	Mention the Number of assignment also attached <b>Copy of the Appointment Letter/work completion certificate from the auditee organisation</b>

	by State Government Department of Maharashtra During the F.Y 2020-21, 2021-22 & 2022-23. The per assignment fee must be minimum Rs. 2,00,000/- Per Annum.	
12	Experience of Statutory Audit at least 50 CBOs (community based organization) for the audit of F.Y 2020-21, 2021-22 & 2022-23. (Firm must submit the experience certificate from auditee organization).	Attach experience certificate from the respective organisation on the letter head.
13	<p><b>Details of Partners:</b>  <b>Provide following details:</b></p> <ul style="list-style-type: none"> <li>• Number of Full Time Fellow Partners associated with the firm.</li> <li>• Name of each partner,</li> <li>• Date of becoming ACA and FCA</li> <li>• Date of joining the firm,</li> <li>• Membership No.,</li> <li>• Qualification</li> <li>• Experience</li> <li>• Whether the partner is engaged full time or part time with the firm.</li> <li>• Their Contact Mobile No., email and full Address</li> </ul>	<p>Attested copy of Certificate of ICAI as on date of advertisement.  Also provide a tabular chart.</p>

Date:

Place:

Signature of authorized person

Full Name & Designation:

Firm/Company's Seal

### Form No-3

#### Details of Experience / Performance Statement (To be given on Letter Head)

**A.** Experience of at least 5 assignments of Internal /Statutory audit of Centrally Sponsored Projects of Central Government implemented by state government Department in India During the F.Y 2020-21,2021-22 & 2022-23. The per assignment fee must be minimum Rs. 2,00,000/- Per Annum.

S. No.	Name of the Auditee Organization	Grant-in-aids handled of the auditee organization	Type/Nature of Assignment	Scope & Coverag e of the assignm ent	Duration of Completion of Assignment	Proof of the letter of Work /Completion Certificate or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter)

**B.** Experience of at least 5 Internal/ Statutory Audit Assignment of Centrally Sponsored Projects of Central Government implemented by State Government Department of Maharashtra during the F.Y 2020-21, 2021-22 & 2022-23. The per assignment fee must be minimum Rs. 2,00,000/- Per Annum.

S. No.	Name of the Auditee Organization	Grant-in-aids handled of the auditee organization	Type/Nature of Assignment	Scope & Coverag e of the assignm ent	Duration of Completion of Assignment	Proof of the letter of Work /Completion Certificate or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter)

**C.** Experience of Statutory Audit at least 50 CBOs (community based organization) for the audit of F.Y 2020-21, 2021-22 & 2022-23. (Firm must submit the experience certificate from auditee organization).

S. No.	Name of the Auditee Organization	Grant-in-aids handled of the auditee organization	Type/Nature of Assignment	Scope & Coverag e of the assignm ent	Duration of Completion of Assignment	Proof of the letter of Work /Completion Certificate or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter)

Date:

Place:

Signature of authorized person

Full Name & Designation:

Firm/Company's Seal

## Form - 4

### Description of Approach, Methodology & Work Plan for performing the Assignment / Job (Audit of MSRLM)

#### A. Technical Approach:

The firm should explain the understanding, the objectives of the assignments, approach to the services, methodology for the carrying out the activities and obtaining the expected output, and the degree of the detail of such output.

#### B. Work Plan along with the time required for each work/ assignment in the VOs & CLFs etc:

The firm should propose the main activities of the assignment, their content and duration, phasing and inter-relations, milestones (including interim approval by the MSRLM), and delivery dates of the reports.

The proposed work plan should be consistent with the technical approach showing understanding of the TOR and ability to translate them in to a feasible working plan

#### C. Key Professional Staff Qualifications & Competence for the assignment:

The Experience of the Firm in executing the similar assignment of Internal / Statutory Audit of External Aided Projects in Maharashtra, Teams composition proposed for the assignment etc.

Date:

Place:

Signature of authorized person

Full Name & Designation:

Firm/Company's Seal

**Form No-5**  
**Turnover certificate on (CAs Letterhead)**

**TO WHOMSOEVER IT MAY CONCERN**

This is to certify that M/s. (name of bidders firm) is having registered office at (detailed office address). The turnover of the (name of proposer) for the last three financial year is as under

<b>Sr. No.</b>	<b>Financial Year</b>	<b>Turnover in INR</b>
1	2020-21	
2	2021-22	
3	2022-23	
	Average Turnover	

Signature of the Chartered Accountant

Name of the Firm

Registration No.

Date:

Place:

(Seal of the Chartered Accountant)

**Form- 6**  
**Details of Key experts Proposed Staff**

**A. Details of Qualified Staff (Chartered Accountants)**

(Please provide a self-attested copy of Certificate of ICAI as on date of advertisement for each qualified staff)

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
1						
2						
3						

**B. Details of Semi-qualified Staff (including Article Clerks etc)**

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Relevant Experience	Remarks
<b>Semi Qualified Staffs:</b>						
1						
2						
..						
<b>Article Clerks:</b>						
1						
2						
..						
<b>Others</b>						
1						
2						
..						

**Form no 7**

**Details of Structure & Composition of Team and Task Assignments –**

**Deployed For Proposed Assignment**

**Each team will constitute of minimum 3 members with qualifications as below:**

Name	Position / Team Number	No's	Educational Qualification	Key Responsibilities or Task Assigned	Relevant Experience and period of association with the firm	Name of the firm to which he belongs in case of Associate	Number of Man days estimated for task completion
Chartered Accountant	Team Leader						
Semi-Qualified (CA Inter)	Individual District Team Leader						
Support Staff (Jr Auditors)	Support to District/ State team leader						
Total estimated man days required to complete the task							

1. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).
2. Firms must also clearly bring out the number of teams it plans to deploy for the audit keeping in view the scope of work, coverage and Guidelines for submitting the proposal. Structure of each team should be indicated as per format below
3. Please attach CV of Team Leader

**Structure of Team 1, 2, 3 ..:**

Name of CA	Names of Support Staff	Qualifications	Number of districts (including the blocks as specified in RFP) proposed to be covered.	Time Required for Each assignment

**Annexure-8**  
**DECLARATION**  
**(To be given on Rs.100 Non judicial Stamp Paper)**

To

Chief Executive Officer  
Maharashtra State Rural Livelihoods Mission  
5th Floor, Southwing, CIDCO Bhavan  
CBD Belapur,  
Navi Mumbai-400614

Ref. :- i) NIT/ Tender No-----

**Dear Sir,**

1. We have carefully read and understood all the terms and conditions of the tender and hereby convey our acceptance to the same.
2. The information / documents furnished along with the above offer are true and authentic to the best of my knowledge and belief. We are well aware of the fact that furnishing of any false information / fabricated document would lead to rejection of our tender at any stage besides liabilities towards prosecution under appropriate law.
3. We have apprised our self fully about the job to be done during the currency of the period of agreement and also acknowledge bearing consequences to of non performance or deficiencies in the services on our part.
4. We have no objection, if enquiries are made about the work listed by us.
5. We have not been under suspension/termination/banned/blacklisted in the preceding 10 years, till last date of submission of bid, by any PSU/Govt. Departments/PSU Banks/ MSRLM/ or any other organization where we have worked. Further, if any of the partners/directors of our organization /firm is blacklisted or having any criminal case against them, our bid/offer shall not be considered. At any later point of time, if this information is found to be false, MSRLM may terminate the assigned contract immediately.
6. We have not been found guilty by a court of law in India for fraud, dishonesty or moral turpitude.
7. We agree that the decision of MSRLM in selection of Bidders will be final and binding to us.

Date:

Place:

Signature of authorized person  
Full Name & Designation:  
Company's Seal: