



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2023/B/3805706
Dated/दिनांक : 09-08-2023

Bid Document/ बिड दस्तावेज़

| Bid Details/बिड विवरण | |
|--|--|
| Bid End Date/Time/बिड बंद होने की तारीख/समय | 21-08-2023 14:00:00 |
| Bid Opening Date/Time/बिड खुलने की तारीख/समय | 21-08-2023 14:30:00 |
| Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से) | 90 (Days) |
| Ministry/State Name/मंत्रालय/राज्य का नाम | Ministry Of Rural Development |
| Department Name/विभाग का नाम | Department Of Rural Development (drd) |
| Organisation Name/संगठन का नाम | Deen Dayal Upadhyaya Grameen Kaushalya Yojana (ddu-gky) |
| Office Name/कार्यालय का नाम | Chief Operating Officer Navi Mumbai |
| Item Category/मद केटेगरी | Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; Audit Firm, CA Firm, CAG Empaneled Audit or CA Firm |
| Contract Period/अनुबंध अवधि | 1 Year(s) |
| Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) | 68 Lakh (s) |
| MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट | No |
| Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट | No |
| Document required from seller/विक्रेता से मांगे गए दस्तावेज़ | Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer |
| Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया | No |
| Type of Bid/बिड का प्रकार | Two Packet Bid |
| Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय | 2 Days |
| Evaluation Method/मूल्यांकन पद्धति | Total value wise evaluation |

Bid Details/बिड विवरण

| | |
|---|-----|
| Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है | Yes |
|---|-----|

EMD Detail/ईएमडी विवरण

| | |
|-----------------------------|---------------------|
| Advisory Bank/एडवाइजरी बैंक | State Bank of India |
| EMD Amount/ईएमडी राशि | 75000 |

ePBG Detail/ईपीबीजी विवरण

| | |
|--|---------------------|
| Advisory Bank/एडवाइजरी बैंक | State Bank of India |
| ePBG Percentage(%) / ईपीबीजी प्रतिशत (%) | 5.00 |
| Duration of ePBG required (Months) / ईपीबीजी की अपेक्षित अवधि (महीने). | 15 |

(a). EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy./जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।

(b). EMD & Performance security should be in favour of Beneficiary, wherever it is applicable./ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए।

Beneficiary/लाभार्थी :

Dy.COO

Chief Operating Officer Navi Mumbai, Department of Rural Development (DRD), Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY), Ministry of Rural Development
(Jogdand Rajesh Ashokrao)

Splitting/विभाजन

Bid splitting not applied./बोली विभाजन लागू नहीं किया गया

MII Compliance/एमआईआई अनुपालन

| | |
|-------------------------------|-----|
| MII Compliance/एमआईआई अनुपालन | Yes |
|-------------------------------|-----|

1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the

date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
 2. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Number of Years of firm/company's existence as per ICAI certificate 20 years

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions. 20 YEARS

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects 5 FCA

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification 5 FCA

Number of XX fulltime CA's required and YY professional audit staff 5 FCA

Price Breakup Format for the bidders to upload for providing break-up of overall project cost: [1691566611.pdf](https://www.icaai.org/1691566611.pdf)

This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-

| Parameter Name | Max Marks | Cutoff Marks | Qualification Methodology Document |
|------------------------|-----------|--------------|------------------------------------|
| Financial Turnover | 10 | 8 | View File |
| Technical Capability | 60 | 40 | View File |
| Technical Presentation | 30 | 22 | View File |

Total Minimum Qualifying Marks for Technical Score: 70

QCBS Weightage(Technical:Financial): 80:20

Interview Venue: Online Zoom Meet

Presentation Venue: Online Zoom Meet

Pre Bid Detail(s)

| Pre-Bid Date and Time | Pre-Bid Venue |
|-----------------------|--|
| 11-08-2023 11:00:00 | Online Pre-bid zoom meet Join Zoom Meeting https://us05web.zoom.us/j/82690100543?pwd=a4wFDuWxaQGu41LS1pS67W3jXVpYah.1 |

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report; Audit Firm, CA Firm, CAG Empaneled Audit Or CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

| Specification | Values |
|---|--|
| Core | |
| Scope of Work | Review of Financial Statements , Financial Reporting Framework , Audit report |
| Type of Financial Audit Partner | Audit Firm , CA Firm , CAG Empaneled Audit or CA Firm |
| Type of Financial Audit | Internal Audit |
| Category of Work under Financial Audit | Audit of financial statements , Reliability of financial reporting , Internal control of financial , Deterring , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Treasury operations , Bank Transactions |
| Type of Industries/Functions | Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Owners Capital , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance |
| Frequency of Progress Report | Monthly |
| MIS Reporting for Financial Audit support | Yes |
| Frequency of MIS reporting | Monthly |
| State | NA |
| District | NA |
| Addon(s)/एडऑन | |
| Post Financial Audit Support | Yes |

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/प्रेषिती/रिपोर्टिंग अधिकारी

| S.No./क्र. सं. | Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी | Address/पता | To be set as 1 | Additional Requirement/अतिरिक्त आवश्यकता |
|----------------|---|---|----------------|--|
| 1 | Jogdand Rajesh Ashokrao | 410210,Deen Dayal Upadhyay Gramin Kaushalya Yojna, State Management Unit, Gram Vikas Bhavan, Sector -21, Navi Mumbai. | 1 | <ul style="list-style-type: none"> Number of Months for which Post Audit Support is required : 12 |

Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Service & Support

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

3. Forms of EMD and PBG

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

COO Deen Dayal Upadhyaya Gramin Kaushalya Yojana payable at Mumbai
payable at
75000

Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

4. Forms of EMD and PBG

Bidders can also submit the EMD with Banker's Cheque in favour of

COO Deen Dayal Upadhyaya Gramin Kaushalya Yojana payable at Mumbai
payable at
75000

Bidder has to upload scanned copy / proof of the BC along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

5. Generic

Bidder financial standing: The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

6. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

7. Buyer Added Bid Specific Scope Of Work(SOW)

File Attachment [Click here to view the file.](#)

8. **Service & Support**

Dedicated /toll Free Telephone No. for Service Support : BIDDER/OEM must have Dedicated/toll Free Telephone No. for Service Support.

9. **Service & Support**

Escalation Matrix For Service Support : Bidder/OEM must provide Escalation Matrix of Telephone Numbers for Service Support.

10. **Generic**

Consortium: In case of Contracts, wherein the seller alone does not have necessary expertise, the seller can form consortium with other sellers for submission of the bid, with one of the consortium company as leader. However, each and every member of the consortium shall be equally responsible for the complete execution of the project contract. An undertaking to this effect is to be uploaded with bid.

11. **Past Project Experience**

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

12. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Account Payee Demand Draft also (besides PBG which is allowed as per GeM GTC). DD should be made in favour of

COO Deen Dayal Upadhyaya Gramin Kaushalya Yojana payable at Mumbai
payable at
75000

. After award of contract, Successful Bidder can upload scanned copy of the DD in place of PBG and has to ensure delivery of hard copy to the original DD to the Buyer within 15 days of award of contract.

Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. Any clause(s) incorporated by the Buyer regarding following shall be treated as null and void and would not be considered as part of bid:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.

6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process.
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।

---Thank You/धन्यवाद---

DEEN DAYAL UPADHYAYA GRAMEEN KAUSHALYA YOJANA,
MAHARASHTRA (SMU DDU-GKY MAHARASHTRA)

(Rural Development Department)

RFP No: RFP/DDUGKY/2023-24/02

Request for Proposal for

Selection of Chartered Accountant Firm for Internal Audit of DDUGKY
Scheme for the FY- 2023-24,

SMU-DDUGKY, Maharashtra

Rural Development Department, Government of Maharashtra

SMU-DDUGKY, Maharashtra
Gram Vikas Bhavan, Sector 21, Kharghar,
Navi Mumbai, Maharashtra

AUGUST 2023

Request for Proposal (RFP) for Selection of Chartered Accountant Firm for Internal Audit of DDUGKY Scheme for the FY- 2023-24, SMU-DDUGKY, Maharashtra Rural Development Department, Government of Maharashtra

| S. No | Particulars | Description |
|-------|---|--|
| 1 | Name of Work | Request for Proposal (RFP) for Selection of Chartered Accountant Firm for Internal Audit of DDUGKY Scheme for the FY- 2023-24, SMU-DDUGKY, Maharashtra, Rural Development Department, Government of Maharashtra |
| 2 | Name of the issuer of this tender | Shri Vikrant Bagade, COO, SMU-DDUGKY Maharashtra Gram Vikas Bhavan, Sector 21, Kharghar, Navi Mumbai, Maharashtra. Contact Officer: Mr. Rajesh Jogdand (+919967296674) Email Id: - cooddugkymaharashtra@gmail.com |
| 3 | Validity of proposal | 120 days from date of submission of proposal |
| 4 | Date of issuance of Tender Documents | Refer Gem Document |
| 5 | Last date of sending pre-bid queries | 11-08-2023 (05:00 pm) |
| 6 | Pre-bid Meeting (Virtual meeting Via Zoom) | Topic: Pre bid meeting SMU- DDUGKY, Maharashtra Time: Aug 11, 2023 11:00 AM Mumbai, Kolkata, New Delhi Join Zoom Meeting https://us05web.zoom.us/j/82690100543?pwd=a4wFDuWxaQGu41LS1pS67W3jXVpYah.1 Meeting ID: 826 9010 0543 Passcode: 96dU1X |
| 7 | Last date for receiving of Tenders | Refer Gem Document (No time extension will be granted and no correspondence in this regard will be entertained.) |
| 8 | Bid opening date | Refer Gem Document |
| 9 | Earnest money | Rs. 75,000/- (Rupees Seventy Five Thousands Only), in the form of Bank Guarantee in favour of COO Deen Dayal Upadhyaya Gramin Kaushalya Yojana payable at Mumbai. s |

Interested applicants are requested to submit their responses online on Government e-Marketplace (GEM) portal (<https://gem.gov.in>) only. Physical bids shall not be accepted.

Your Sincerely,

Vikrant Bagade,
COO, SMU-DDUGKY

Invitation for Proposals

1. Introduction

1.1. Background

- 1.1.1. DDU-GKY: The Ministry of Rural Development (MoRD), Government of India announced the Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY), which is the demand-driven placement-linked skill training aimed at rural poor youth between 15 and 35 years of age, with the purpose to create income diversity in poor families and help rural youth realize their career aspirations.
- 1.1.2. DDU-GKY is unique in its design under the State Mission Unit, Maharashtra. It gives priority to groups such as the SC/ ST/ women/ minorities and people with disability (PWD); it focuses on market-led training programs to ensure employability of youth and it emphasizes on partnership with private sector, NGOs, CBOs (Community Based Organization) and others for skilling and placement delivery.
- 1.1.3. The Chief Operating Officer, on behalf of State Management Unit, Deen Dayal Upadhyay Gramin Kaushalya Yojna, Rural Development Department Government of Maharashtra here in after referred to as “Tender Inviting Authority” (TIA) has issued this Notice Inviting Tender (hereinafter referred to as the “Tender Document”) for **Selection of Chartered Accountant Firm for Internal Audit of DDUGKY Scheme for the FY- 2023-24.**
- 1.1.4. 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.
- 1.1.5. DDU-GKY 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.
- 1.1.6. 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.

- 1.1.7. 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.
- 1.1.8. 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.
- 1.1.9. 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.
- 1.1.10. 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.
- 1.1.11. 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.
- 1.1.12. Interested Chartered Accountant firms, after careful review of all the clauses of this 'Notice Inviting Bid', are encouraged to send their suggestions in writing through email to the TIA with in 3 days from Bid Opening date. Such suggestions, after a review, may be incorporated into this tender document as a corrigendum, which shall be uploaded onto the e-marketplace GEM website <https://gem.gov.in>
- 1.1.13. 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://gem.gov.in>

1.2. Brief description of the Selection Process

SMU-DDUGKY, Maharashtra has adopted a three-stage selection process (collectively the "Selection Process") for evaluating the RFP comprising Pre-qualification Evaluation, Technical Evaluation and Commercial Evaluation. Requisites for Pre-qualification Criteria, Technical Bids and Commercial Bids to be submitted. In the first stage, a Pre-qualification evaluation will be carried out as specified in clause 3.1. Based on Pre-qualification evaluation, a list of short-listed participants shall be prepared (hereinafter referred to as First Short List') as specified in Clause 3.1. In the second stage, technical evaluation will be carried out from the First short List in respect of the Technical Bid as specified in Clause 3.2. Based on technical evaluation of such Technical Bid, a list of short-listed Bidders shall be prepared (hereinafter referred to as Second Short list') as specified in Clause 3.2. In the third stage, a commercial evaluation will be carried out from the Second short List in respect of the Commercial Bid as specified in Clause 3.3. A final list combining the scores in the Technical Bid and Financial Bid, shall be prepared as specified in Clause 3.4. The first ranked Bidder from the afore mentioned final list shall be the Selected Bidder ("Selected Bidder").

1.3. Communications

1.3.1. Communications related to submission of RFP should be shared on SMU email id.

Email Id: - cooddugkymaharashtra@gmail.com

1.3.2. All communications, should contain the following information as Heading: -

RFP/DDUGKY/2023-24/02 - Request for Proposal (RFP) for Selection of Chartered Accountant Firm for Internal Audit of DDUGKY Scheme for the FY- 2023-24 for Rural Development Department, Government of Maharashtra.

1.4. Forfeiture of Bid Security Value/ Encashment of Bank Guarantee:

The Bid Security Value in the form of DD/BG submitted in RFP shall be forfeited, if a participant fails to comply the following:

- If the participant/Bidder withdraws its RFP during the Bank Guarantee (BG) validity period including its extensions or the validity of the RFP including its extensions, whichever is later; and/or
- If the Selected Bidder, having been notified of its selection fails or refuses to take up the job; and/or
- If the Selected Bidder fails to sign the Contract within the time stipulated by SMU-DDUGKY.
- This clause is in addition to applicability of other clauses/stipulations made elsewhere in this RFP document in respect to forfeiture of Bid Security Value.
- If bidder fails to be performed satisfactory work during the contract period competent authority reserves the rights to forfeiture of Bid Security Value

2.0. Instructions to Participants/Bidders

2.1. Scope of Work:

2.1.1. Detailed description of the objectives, scope of services, deliverables and other requirements relating to this assignment are specified in this RFP (ToR). The term bidder (the "Bidder") means the agency. The way the Proposal is required to be submitted, evaluated, and accepted is explained in this RFP.

2.1.2. Participants / Bidders are advised that the selection of agency shall be based on an evaluation by the SMU-DDUGKY, Maharashtra through the QCBS (Quality Cum Cost based selection) process specified in this RFP. Participants/ Bidders shall be deemed to have understood and agreed that no explanation or justification for any aspect of the selection process will be given and that the SMU-DDUGKY's decisions are final and binding on the Participants/Bidders and the Participants/Bidders shall not have any right of appeal in any manner whatsoever.

2.1.3. The Participants/Bidders shall submit its RFP in the form and manner specified in specific sections of the RFP.

2.2. Pre-Qualification Eligibility Conditions:

2.2.1. Participants must carefully read the minimum conditions of eligibility (the "Conditions of Eligibility") provided herein. RFP of only those Participants who satisfy the Conditions of Eligibility will be considered for evaluation.

2.2.2. To be eligible for evaluation of its RFP, the Participant shall fulfil the following Pre-qualification criteria:

| Conditions of Eligibility | | |
|----------------------------------|---|---|
| S. No | Criteria | Documents required |
| 1. | The Consulting firm should be Chartered Accountant Firm and should be empanelled with C&AG for major audit & ICAI the year 2022-23 or 2023-24 | Certificate of Registration or Incorporation |
| 2. | The Chartered Accountant Firm must have minimum 5 full time partners (FCA) who are members of the ICAI associated with the firm for a period not less than 5 years (as per certificate of ICAI as on 01.01.2023) | Declaration by the agency |
| 3. | The Chartered Accountant Firm should have an average turnover of Rs. 68 lakhs p.a. in the last 3 years (FY 2019-20, FY 2020-21, and FY 2021-22) out of which any one year turnover to be above Rs 1 Crore. | Chartered Accountant Certificate clearly specifying the average annual turnover for the specified years |
| 4. | The Chartered Accountant Firm should have at least currently working with 5 assignments in implementation/Audit under PFMS/PSU of Centrally Sponsored Projects of Central Government implemented by State/PSU Government Department. The per assignment fees must be Rs. 2,00,000/- Per Annum or more. | Work Order/ Letter of Intent/ Contract/ Agreement |
| 5. | The Chartered Accountant Firm should have experienced/completed of at least 3 Audit Assignment of Centrally Sponsored Projects of Central Government/State Government/PSU. The per assignment fees must be Rs. 2,00,000/- Per Annum or more. | Work Order/ Letter of Intent/ Contract/ Agreement |
| 6. | Bidder should be registered under GST act of Maharashtra. | Certificate of Registration or Incorporation |
| 7. | The Chartered Accountant Firm or any partner of the firm should not been 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. | Non-Blacklisting declaration certificate by Authorized Signatory. |
| 8. | The Consulting firm should have head office or branch office in Mumbai/ Navi Mumbai/ Thane/ Raigad only since Last 20 Years as on 01.01.2023 headed by the FCA Partner. (Partnership Deed & ICAI Firm Card as on 01.01.2023) should be attached. | Certificate of Registration or Incorporation |

| | | |
|-----|---|--|
| 9. | The CA Firm must give the undertaking on Rs 500 Stamp Paper that the partner & Staff of the Firm in Mumbai/ Navi Mumbai/ Thane/ Raigad only are proficient in State Official Language (Read, Write & Understand). | Declaration by the agency |
| 10. | The CA Firm should have a team size of minimum 50 employees. | Declaration by the agency |
| 11. | The CA Firm must have prior experience of conducting financial verification and reports of DDU-GKY and or State/Central/PSU Government Scheme. | Work Order/ Letter of Intent/ Contract/ Agreement/Experience Letter. |

Please note that every page of the proposal shall be properly numbered, duly signed and stamped by authorized personnel of the Bidder. The signatory must be authorized through a power of attorney from the board and a self-attested copy of the same must be submitted as a part of the RFP along with technical bid.

2.3. Number Of proposals:

No Participant can submit more than one RFP. Consortium and JV is not allowed for this Bid.

2.4. Right to reject any or all RFP

2.4.1. Notwithstanding anything contained in this RFP, SMU-DDUGKY, Maharashtra reserves the right to accept or reject any or all RFP and/or annul the Selection Process at any point of time without any liability or any obligation for such acceptance, rejection, or annulment, and without assigning any reasons thereof.

2.4.2. Without prejudice, SMU-DDUGKY, Maharashtra reserves the right to reject any RFP of any Participant if:

- a. At any time, a material misrepresentation is made or discovered, or
- b. The Participants/ Bidder does not provide, within the time specified by the SMU-DDUGKY, Maharashtra, the supplemental information as may be sought by SMU-DDUGKY, Maharashtra for evaluation.

Misrepresentation/ improper response by the Participants/ Bidder may lead to the disqualification of the Participants/ Bidder. If such disqualification / rejection occurs after the Technical Bid and/or the Financial Bid have been opened and the highest-ranking Bidder gets disqualified / rejected, then SMU-DDUGKY reserves the right to consider the next ranked Bidder or take any other measure as may be deemed fit in the sole discretion of SMU-DDUGKY, Maharashtra, including annulment of the Selection Process.

2.5. Submission of RFP: -

2.5.1. Participants should submit the RFP well in advance on or before the RFP submission time as prescribed. Application of Participants who do not fulfil the prescribed criteria shall be rejected without assigning any reason.

2.5.2. The Applicants shall be responsible for all the costs associated with the preparation of their Proposals and their participation in the Selection Process including subsequent discussion, visits to the department. The Department will not be responsible or in any way liable for such costs, regardless of the conduct or outcome of the Selection Process

- 2.5.3. A standard Technical Bid format has been provided with the RFP Document to be filled by all the Participants. Participants/Bidders shall necessarily submit their Technical Bids in the format provided and any deviation to the format shall lead to rejection of the RFP of such Participants/Bidder.
- 2.5.4. A standard Commercial Bid format has been provided with the RFP document to be filled by all the Participants/Bidders. Bidders shall necessarily submit their Commercial Bids in the format provided and no other format will be acceptable. Participants/Bidders are required to download the file and quote the amount on hard copy downloaded from the site.
- 2.5.5. The bid will be submitted in 2 parts

2.5.5.1 Technical Bid – (Pre-Qualification & Technical Evaluation documents)

- A. Certificate of Registration or Incorporation
- B. Complete Address with telephone number/fax number and e-mail
- C. Organization profile
- D. Chartered Accountant Certificate clearly specifying the average annual turnover for the specified years
- E. Non-Blacklisting declaration certificate by Authorized Signatory.
- F. PAN
- G. GST
- H. EMD
- I. Declaration on letter head – Details of employees capable of doing Internal Audit of DDUGKY Scheme.
- J. Details & supporting of projects of Chartered Accountant Firm should have at least 5 assignments currently working in implementation/Audit under PFMS/PSU of Centrally Sponsored Projects of Central Government implemented by state government Department. The per assignment fees must be Rs. 2,00,000/- Per Annum or more.
- K. Details and supporting of projects of The Chartered Accountant Firm should have experienced/completed of at least 3 Audit Assignment of Centrally Sponsored Projects of Central Government implemented by State Government/PSU. The per assignment fees must be Rs. 2,00,000/- Per Annum or more.
- L. Details and supporting of The Chartered Accountant Firm must have prior experienced of conducting financial verification and reports of DDU-GKY and or State/Central/PSU Government Scheme.
- M. Copy of PO/Completion certificate/Satisfactory letter/Experience Letter from client for completed or on-going assignment for Central/state/PSU government project supporting eligibility and technical criteria.
- N. Duly filled in Annexure A, B, D , E & F.
- O. Technical proposal with proposed solution, overall team, approach & methodology, delivery schedule.
- P. Bid Security Value of Rs. 75,000/- in the form of a bank guarantee issued by a Scheduled Commercial Bank favouring: **COO, Deen Dayal Upadhyaya Grameen Kaushalya Yojana payable at Mumbai.**
(Scanned copies of all above requisite documents in support of the above points must be uploaded along with Technical Bid)

2.5.5.2 Commercial Bid

A. Annexure C (Financial Quote)

2.6. Evaluation process

- 2.6.1. Only those documents received on or before the stipulated date and time as aforementioned responding to the RFP will be considered for evaluation stage-wise.
- 2.6.2. Only those Participants who have cleared evaluation of Pre-Qualification Criteria as per clause 3.1 will be shortlisted for the evaluation of Technical Bids. Bidders who have cleared evaluation of Technical Bid will be shortlisted for evaluation of Commercial Bid.
- 2.6.3. The evaluation of Technical Bid and Commercial Bid will be on QCBS 80:20 basis respectively. It is clarified further that 80% weightage shall be given in Technical Bid and 20% weightage shall be given in Commercial Bid with minimum qualifying marks being Seventy (70marks).

2.7. Payment Terms

- 2.7.1. The offer of price against the services to be provided by Service provider shall be in Indian Rupees, exclusive of all applicable taxes and duties such as Excise, Sales, Customs, Services tax, any other Government Tax/Levies/Charges, as are applicable from time to time. The taxes shall be charged as applicable on the date of raising invoice.
- 2.7.2. The amount is required to be quoted both in figures and in words, in case of a discrepancy, the amount quoted in words will be taken as final.
- 2.7.3. All payments would be subject to tax deduction at source as per the statutory requirements.
- 2.7.4. If any addition (which includes any work from inception of the scheme) in the scope of work the rate will be finalised base on the ICAI standard and/or as per the instruction of Competent Authority which will be final for selected CA Firm.
- 2.7.5. The Payment will be release as per actual work done.
- 2.7.6. Facilities to be provided by the department.
 - Facilitate the availability of key staff/project team for discussions/suggestions/advise whenever needed.
 - SMU-DDUGKY, Maharashtra will also provide seating space to the resources. However, agency will have to make its own arrangement for providing computer/laptop, printers & other IT support etc. to the experts deployed.
- 2.7.7. The commercial cost of bid includes the following:
 - Internal Audit cost as per TOR (Scope of Work)
 - Cost of deployment of resources at the department for during contract period by the company for handholding, inspection, Audit, support.
 - Any other charge/s which are necessary for completion of Audit mentioned in the scope of work.
- 2.7.8. Following expenses will not be paid/reimburse by SMU-DDUGKY, Maharashtra. Bidder should not include below expense in commercial bid.
 - Out of pocket expenses for field visits.
 - Fee/Charges paid to third party for Audit/inspections such as payment gateway etc.
 - Any other expenses beyond the particulars of scope of work.

2.8. Payment Schedule

- 2.8.1. The payments will be made DDU-GKY will be as per actual work done and invoice raised.

2.9. General Terms and Conditions:

The following are the terms and conditions in respect of Providing Services of **Chartered Accountant Firm for Internal Audit of DDUGKY Scheme for the FY- 2023-24 for Rural Development Department, Government of Maharashtra.**

- 2.9.1. The Chief Operating Officer, State Management Unit, Deen Dayal Upadhyaya Grameen Kaushalya Yojana, Maharashtra reserves the right to keep, amend, and accept/reject of any proposal/clauses/criteria according to the need / requirements in the interest of organisation.
- 2.9.2. All documents submitted as part of RFP should be properly authenticated with seal and signature of the Participant concerned, supported by letter of authority/power of attorney of the Participant in favour of the authorized signatory.
- 2.9.3. Mere fulfilment of all the stipulation as contained in the RFP document, terms and conditions mentioned in the RFP document does not confer any right on the Participants on acceptance of their application.
- 2.9.4. The Participant should submit all the documents specified in Pre-Qualification Criteria proposal. In the absence of these documents, the RFP is liable for rejection against such Participant.
- 2.9.5. SMU-DDUGKY, Maharashtra reserves the right to forfeit the Bid Security Value of Selected Bidder in the event of premature withdrawal from the RFP. The decision taken by SMU-DDUGKY, Maharashtra in this regard shall be final and binding on such Selected Bidder.
- 2.9.6. The contract with the selected Chartered Accountant Firm will be initially valid for One years from the date of award of contract. The selected agency/Firm must perform the functions efficiently to the satisfaction. The contract will be open for extension depending upon every year based on the performance of the agency on the same rates & terms and conditions. SMU-DDUGKY, Maharashtra reserves the rights to revise the terms and conditions.
- 2.9.7. SMU-DDUGKY, Maharashtra reserves the right to suspend any of the services and/ or to terminate contract at any stage of contract without any reason.
- 2.9.8. No price escalation will be allowed without pre approval of the SMU-DDUGKY, Maharashtra.
- 2.9.9. During execution of the Project, shortcomings/deficiencies over the agreed terms, if any, are found, then a penalty of 0.25% of the contract value per month (subject to maximum of 2.5% of total project amount) may be imposed by the SMU-DDUGKY, Maharashtra.
- 2.9.10. The decision of the evaluation of responses to the RFP shall be final. No correspondence will be entertained outside the process of evaluation.
- 2.9.11. Internal auditor will also facilitate department during auditing/inspection of scheme by external auditing authorities such as CAG/Forensic/Thematic Audit etc. Internal auditor will also facilitate furnishing of required documents/brief to the auditing authority during auditing and also support department in preparing responses to queries/clarification asked by auditing authorities.

2.9.12. Execution or addition (which includes any work from inception of the scheme) to above particular or modification in quantity as per the requirement of SMU-DDUGKY, Maharashtra on time-to-time basis with the instruction of competent authority. If any addition in the scope of work the rate will be finalised base on the ICAI standard and/or as per the instruction of Competent Authority which will be final for all CA Firm.

2.9.13. The Payment will be release as per actual work done.

2.9.14. Confidentiality:

SMU-DDUGKY, Maharashtra and selected agency agree that all Intellectual Property, including documentations, inventions, algorithms, know-how and ideas, that it obtains from the other and all other business, technical and financial information it obtains from the other are the confidential property of the disclosing party if identified as such at or before the time of the disclosure (“Confidential Information”). All source and documentation and underlying inventions, algorithms, know-how and ideas provided by the selected agency to SMU-DDUGKY, Maharashtra at any point of time during the Term of Agreement are hereby identified as selected agency’s Confidential Information. Except as expressly and unambiguously allowed herein, selected agency will hold in confidence and not use or disclose any Confidential Information and shall similarly bind its employees and selected agency. If in case fail to do so para.2.9.9 will be applicable.

2.9.15. Right to Accept/Reject the bid:

SMU-DDUGKY, Maharashtra reserves the right to accept or reject any application submitted/participation in response to this RFP and to annul the selection process at any point of time prior to issuance of Letter of Award, without thereby incurring any liability to the affected selected agency or carrying any obligation to inform the affected SELECTED AGENCY in respect to the grounds for SMU-DDUGKY, Maharashtra’ action. Further, SMU-DDUGKY, Maharashtra reserves the right to withdraw the Letter of Award issued in favour of the Selected Bidder prior to execution or at any time during the execution period of the Agreement, in the event of any misrepresentation by the Selected Bidder is detected.

2.9.16. Fee and Taxes:

The fees payable by SMU-DDUGKY, Maharashtra to selected agency shall include all costs such as insurance, taxes, custom duties, levies, cess, transportation, installation that may be levied, imposed, charged, or incurred and SMU-DDUGKY, Maharashtra shall pay the fees due under this Agreement after deducting any tax deductible at source (“TDS”) as applicable.

2.9.17. Earnest Money Deposit (EMD)/Bid Security

- Bidders will submit (scanned copy uploaded with technical bid and original sent to the department) an Earnest Money of Rs.75,000/- (Rupees Seventy Five Thousands only) in the form of Bank Guarantee from any of the Commercial Banks.
- The bid security is normally to remain valid for a period of forty-five days beyond the final bid validity period.
- Bids not accompanied EMD shall be rejected.
- The EMD of unsuccessful bidders will be returned to them at the earliest after expiry of the final bid validity and latest on or before the 30th day after the award of the contract. However, in case of two packet or two stage bidding, bid securities of unsuccessful bidders during first

stage i.e., technical evaluation etc. should be returned within 30 days of declaration of results of first stage i.e., technical evaluation etc.

- EMD of those bids which are withdrawn during the validity of bids will be forfeited.

2.9.18. Performance Guarantee

- The selected bidder shall be required to furnish a Performance Bank Guarantee equivalent to 5% of the contract value in the form of Bank Guarantee from a Commercial bank for the period 60 days beyond the completion of all contractual obligations.
- On submission of Performance Guarantee, EMD of successful bidder will be returned.

3.0. CRITERIA FOR EVALUATION

3.1. Pre-Qualification Criteria

3.1.1. The Pre-Qualification Criteria documents should be complete in all respects and contain all information/documents asked for in this RFP. It should not contain any price information. The following documents are to be submitted by the Participants along with technical bid as per the RFP document.

- All documents as per clause 2.2.2.
- Duly filled in Annexure B

3.2. Technical Evaluation

- 3.2.1. The bids will be evaluated on Quality cum Cost Based System (QCBS) as detailed hereunder. Quality and competence of the consulting service shall be considered as paramount requirement.
- 3.2.2. The Technical evaluation shall have total hundred (100) marks, with minimum qualifying marks being Seventy (70). Financial offers of only technically qualified firms would be opened.
- 3.2.3. The technical evaluation shall be done based on the following criteria:

Table I

| S. No | Criteria | Description | Marks Criteria | Max marks |
|-------|---|--|--|-----------|
| 1. | Financial Turnover (Marks = 10 Marks) | Annual Average Turnover during last 3 financial years (FY 2019-20 to FY 2021-22) | a. Up to 68 Lacs= 8 marks b. More than 68 Lacs & Above=10 Marks | 10 |
| 2. | Technical Capability (Marks = 60 Marks) | The CA firm should have associated with at least 5-FCA partners | a. Up to 5 FCA Profiles = 8 Marks b. More than 5 & Above FCA Profiles= 10 Marks | 10 |
| | | The CA Firm should have a team of 50 employees | a. Up to 50 Team Members = 8 Marks | 10 |

| | | | | |
|--------------------|---|--|---|------------|
| | | | b. More than 50 Team Members & Above=10 Marks | |
| | | The bidder has experience of currently working on 5 assignments of State/Central/PSU Government. With minimum fees of Rs 2 lacs per annum under PFMS of centrally sponsored project. | a. Above 10 Assignments = 15 Marks b. 05 to 10 assignments = 12 Marks c. Up to 5 assignments = 10 Marks | 15 |
| | | The bidder has experienced/completed of 3 Audit assignments of Centrally Sponsored Projects State/Central/ PSU Government with minimum fees of 2 Lacs per annum or more. | a. 03 to 05 assignments = 15 Marks b. Up to 5 assignments = 10 Marks | 15 |
| | | The bidder has prior experience of conducting financial verification and reports of DDU-GKY and or State/Central/PSU Government Scheme. | 10 marks for each project to maximum of 1 project. | 10 |
| 3. | Technical Presentation (Marks = 30 Marks) | Technical Approach & Methodology for the project | Bidder to provide planning, strategy, approach, methodology, and detailed work/activity plan with timelines. | 15 |
| | | Presentation on the proposal | Appropriateness of presentation in highlighting the strategy and key points of proposal. | 15 |
| Grand Total | | | | 100 |

Technical Presentations by Bidder:

To obtain marks under point no. 3 (Technical Presentation – 30 marks) of above point table of para 3.2.3, those bidders who qualified para 3.1 (Pre-Qualification Criteria) must make a presentation before the department. The purpose of such presentations would be to allow the bidders to present the key points in their proposals. If any bidders do not present themselves before the department for the presentation, the department will provide marks as per technical proposal submitted by the bidder.

3.2.4. Minimum marks required in technical evaluation will be 70 out of 100 marks to qualify for commercial bid evaluation.

3.2.5. **Technical Proposal Evaluation will be given 80 marks.** The bidders' marks will be as follows:
TQ Marks = ((Marks of bidder in Technical Proposal) / (Total Marks of the Highest scoring Bidder in Technical Proposal)) * 80.

3.3. Commercial Bid Evaluation

3.3.1. The Commercial bid is to be submitted by the bidders as per the RFP document along with the filled in Annexure C.

3.3.2. Commercial Bid of only those bidders who qualify in the Technical Bid evaluation would be opened.

The bidder quoting lowest price will be given 20 marks. The other bidders will get marks as follows: -

Commercial Bid Marks = ((Cost quoted by the lowest bidder) / (Cost quoted by the bidder)) multiplied by 20.

3.4. Combined and Final Evaluation

Total marks of the Bidder = Technical Bid Marks as mentioned above + Commercial Bid Marks as mentioned above.

The proposals will be ranked in terms of total points scored. The proposal with the highest total points (H-1) will be considered for award of the contract and shall be called for discussions and clarifications, if required.

4.0. PREPARATION & SUBMISSION OF APPLICATION

4.1. Participants should consider any law communicated/ published on the RFP document before submitting their applications.

4.2. Participants are required to go through the RFP document carefully to understand the documents required to be submitted as part of the bid.

4.3. At any time, prior to the deadline for submission of applications, the department either on its own or on request of the Applicant may amend the RFP documents by issuing addendum or addenda. These addenda shall be posted at the website of the department and shall be treated as a part of the RFP Documents.

4.4. Tender Methodology:

4.4.1. Tender will be called through online mode only on Government e-Marketplace (GeM) Portal. No physical tender will be accepted.

4.4.2. For the purpose of selection of the agency, a two-stage bidding process will be followed i.e., Technical Bid and the Financial Bid.

4.4.3. The 'Technical Proposal' will contain the exhaustive and comprehensive details of approach, methodologies to be followed, assertions, documents, and any other collateral the Consultant would want to submit to the department.

4.4.4. As per Rule 192 of GFR-2017, Quality and Cost Based Selection (QCBS) mode will be followed for evaluation of technical and financial bids.

5.0. SCHEDULES

5.1. Schedule-I Terms of Reference

5.1.1. Introduction

Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY)

Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY) is the skilling and placement initiative of the Ministry of Rural Development (MoRD), Government of India. The scheme focuses on catering to the occupational aspirations of rural youth and enhancing their skills for wage employment. The vision of DDU-GKY is to “Transform rural poor youth into an economically independent and globally relevant workforce”. The main objective of this programme is to add diversity to the incomes of rural poor families and cater to the career aspirations of the rural youth. DDU-GKY was launched in December 2015.

Details available on www.ddugky.gov.in/

As of now out of 34 Rural Districts of Maharashtra, in 351 blocks and 34 districts DDUGKY is being implemented in intensive manner for 2023-24 (Name of District List is attached) and at least approx. 205 PIA (Tentative).

5.1.2 Objectives of the Audit:

The essence of the MoRD audit policy is to ensure that the Government Of India/Government of Maharashtra receives adequate, independent, professional, audit assurance that the proceeds of Government Of India/Government of Maharashtra financing were used for the purposes intended, that the audit reports are free from material mismanagement and that terms of the loan agreement are complied with in all material respects.

The objectives of audit are to enable the auditor to express a professional opinion on the effectiveness of the overall financial management and procurement arrangements. It has to be ensured that the overall financial management and arrangements including the system of internal controls as documented as per the Financial Management Manual (FMM) & Procurement Manual (PM). It is expected that the process of audit shall be in position to provide to project management with timely information on financial management aspects of the mission, including internal controls and compliance with financing agreements, to enable follow-up action.

In addition, it is expected that internal audit should play a role in assisting management with mis utilization of fund, including the prevention, detection and investigation of fraud as part of “**Bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes**”.

The Internal Audit will be carried out as per mentioned Scope of Work (TOR).

| <u>Sr.No</u> | <u>Name of Scheme</u> | <u>SMU</u> | <u>DRDA</u> | <u>Partner (PIA's)</u> |
|--------------|---|------------|-------------|------------------------|
| <u>1</u> | Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY) | <u>1</u> | <u>34</u> | <u>205 (Tentative)</u> |

5.1.3 Standards for the Internal Audit:

Internal 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.

i) Scope of Work:

The Auditor is expected to make an assessment of the adequacy of the mission financial management systems, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls and any need for revision if any.

The scope of the Audit is as given below:

a) Approved Action Plan: Auditor is expected to ensure that expenditure on each activity throughout the Project is as per approved action plan and budget.

b) Availability and utilization of funds:

i) The auditor should ensure the efficiency and timeliness of the funds flow mechanism at the State and District & Project Implementation Agency level and whether there are delays and which could impact the timely implementation of project. The auditor should also identify and report the reasons for such delays

ii) The CA firm should ensure that all funds have been used in accordance with the conditions of the relevant legal agreements and only for the purposes for which the financing was provided. Relevant legal agreement includes the Financing Agreement, the Project Agreement and the Minutes of Negotiation.

iii) The CA Firm should ensure all funds received under the Scheme have been used with due attention to economy, efficiency and effectiveness, and only for the purposes for which the financing was provided.

c) Books of Accounts & Reporting:

i) The CA Firm should ensure that all necessary supporting documents, records, have been separately filed in respect of all project activities and that clear linkages exist between the supporting documents, accounting books and records and the periodic financial reports from the respective spending units

ii) The monthly Verification Statement (MVR) submitted by the districts/PIA's indicating the approved budget provision and expenditure during the month, cumulative expenditure against the activity / sub-activity during the year should be reviewed in the audit.

iii) The CA Firm should see that MVRs are submitted in a timely manner, whether release of funds are conditional to receipt of MVRs and report exceptions, if any

iv) The CA Firm should see that the Scheme account throughout the State has been prepared in accordance with consistently applied Govt. accounting standards.

v) The auditor should see that systems are in place for monitoring the receipt of periodic financial reports & follow up on overdue reports are adequate. Exceptions should be identified and reported.

The CA Firm or his representative shall be required to put the certificate with date on all manual records and books of accounts of being verified. Any record not found to have the stamp and certified shall be considered as not verified and deficiency in audit.

d) Procurement:

i) The procurement procedure adopted for works, goods and Chartered Accountant services should be reviewed by the auditors, and it should be ensured that correct procedures as per the Bank procurement guidelines have been followed, for each procurement.

ii) It should be ensured that the records of all procurement, agreements, work/purchase orders, invoices, receipts, stock registers etc are properly maintained, duly linked and retained including expenditures reported via Interim Unaudited Financial reports (IUFR)/IFD. The CA Firm should also review contract management and whether business standards for payment to contractors are being adhered to.

e) **Verification of Assets:**

The CA Firm should ensure that the adequate records are maintained regarding the assets created and assets acquired by the project, including description, details of cost, identification and location of assets. The CA Firm should carry out physical verification of assets created out of the project and comment on its utilization.

f) **Advances:**

The CA Firm should check that whether the accounting for the advances to line departments and concern units are properly recorded in the accounting books.

g) **Duties and Taxes:**

The CA Firm should check whether all types of tax liabilities have been deducted and deposited to Government Treasury and periodical tax returns have been filed within time.

h) **Compliance of previous outstanding paras:**

While conducting internal audit in a subsequent phase the CA Firm will ensure that the compliance report on previous audit observations pointed out in the reports relating to earlier audit is made and corrective actions taken on those points are furnished in the Audit Report of the subsequent phase.

a) Audit Plan:

The CA Firm should make audit programme and plan for SMU in coordination with the Mission Manager Finance/accounts & finance team. The auditor shall interact with the management before furnishing of any report. Discussion notes duly signed by the both parties (Auditor and Head of the concerned Accounting Centre) will be part of the Audit Report.

Entry conference and exit conference is mandatory for every accounting centre when audit start and end and all entry conference and exit conference notes submitted by auditor with audit report duly signed by the both parties

The routine errors of omission or commission noted during the course of internal audit may be rectified on the spot.

b) Management Letter:

The Management Letter provided by the Auditor for each quarter have the following sections:

- 1) Objectives of the audit;
- 2) Methodology of the audit;
- 3) The status of implementation of the financial management system;
- 4) The status of compliance of the previous audit reports, including major audit observations pending compliance;
- 5) Risk Assessment Report (the key areas of weaknesses that need improvement)
- 6) Recommendations for improvements.
Executive Summary (summary of the key findings)

c) The CA Firm will provide reports as per the requirement of State management unit-DDUGKYS.

ii) Composition of Review Committee and review procedure to monitor Consultants work

The proposed assignment will be reviewed and monitored by a review committee on a **Regular** basis and take further remedial measures on the discrepancies pointed out in audit constituted by DDU-GKY. The Internal Audit Review committee at SMU will keep a watch on the deliverables, of the assignments, take actions for the speedy settlement of the issues raised by consultant and timely follow up. Committee is set up under Chief Operating Officer with following members.

| SMU Members | Designation | Representation |
|-----------------------------------|--------------------|-----------------------|
| Chief Operating Officer | Chairman | DDUGKY/State Govt. |
| Dy. Director (Accounts & Finance) | Member | DDUGKY /State Govt. |
| Dy. Chief Operating Officer | Member | DDUGKY /State Govt. |
| State Coordinator | Member | DDUGKY /State Govt. |
| State Mission Manager | Member Secretary | DDUGKY |
| Mission Manager | Member | DDUGKY |

Review will be done for the work performed by the Audit Firm on regular intervals.

iii) Data, services and facilities to be provided by DDU-GKY:

All the Scheme documents, copy of agreement and relevant papers needed for CA Firm will be provided by the DDU-GKY. The CA Firm would be given access to all documents, correspondence, and any other information relating to the Scheme and deemed necessary by the auditor for carrying out audit.

iv) Period of Audit:

Initially contract with the firm will be for one year which could be extended further, taking into consideration the performance of the CA Firm.

The extension can be given per year based on the performance with same rates, Terms & Conditions and the decision of the Competent Authority.

v) Instructions to the Applicants:

The detail approach and methodology should be provided by the auditor themselves in the RFP.

1) Interested C.A. firm should submit their application, to the DDU-GKY in the prescribed proforma annexed herewith [Annexure I] in sealed envelope with each page of the application signed by an authorised signatory, including the pages comprising the annexure, if any, of Tender document.

2) **The bid documents MUST be accompanied by all the relevant documents in support of the statements or claims made in the application including:-**

a) Brief description of the background and organization of your entity/firm (not more than two page)

- b) Brief description of ownership details, date and place of incorporation of the firm, objectives of the firm, total manpower strength- availability of appropriate professional staff , infrastructure etc. in annexure I
- c) Evidence of registration/incorporation of the firm.
- d) Annual Audit Report of firm for last 3 years.
- e) A Self attested copy of the latest empanelment intimation letter issued by the CAG containing the Unique Identification Number and the score.
- f) The appointment letters or certificates of auditee organizations should consist of fee for the said assignment and per year turnover of the organization. In case there is no audit fee mentioned in the appointment order, then the CA firm has to submit to relevant evidence of the fees of each assignment certificate issued by auditee organizations.
- g) Any response received after the due date or not found to be in accordance with the above procedure, may be liable to be rejected outright and the decision of the DDU-GKY in this regard shall be final. The DDU-GKY reserves the right to keep, amends, and accept/reject of any proposal/clauses/criteria according to the need / requirements of DDU-GKY in the interest of organisation.
- 3) The proposal containing RFP should be addressed to The Chief Operating Officer, SMU DDU-GKY. Each page should be signed and stamped.
- 4) In case of **Deen Dayal Upadhyaya Grameen Kaushalya Yojana** Experience the firm must obtain the satisfactory work completion certificate from the respective organisation without which experience will not be considered.
- 5) The RFP should contain sufficient supporting document to substantiate the claim of the Consultant towards their qualification as per the short-listing criteria. It should, inter alia, include the requested information with supporting documents should be submitted in the suggested format for submission of expression of interest. Details of relevant internal audit assignments undertaken for Public Sector/Government. Annual Audited Financial statement for the last 3 years. Other details as mentioned in the annexure. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written on their own letterhead). The firm or any partners of the firm should not be blacklisted by any PSUs, Govt. Co., ICAI or any other organisation in respect of any assignment or behaviour. [*Self-attested affidavit on Rs.100/- stamp paper is to be given in this regard by the authorised person of the firm*]. The firm having experience of Internal Audits of DDUGKY projects in India will be given the additional weightage during evaluation.
- 6) The originals of all supportive documentary evidence may be called for its verification in case of selection to ensure about its authenticity & genuinely.
- 7) 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. Consultant must submit all documents in support of the qualification criteria & additional criteria mentioned in the TOR.

Annexure I

LIST OF ACCOUNTING CENTRES UNDER DDU-GKY FOR F.Y.2023-24

| Division | Sr.No | District Name | DDUGKY |
|-------------------|--------------|----------------------|---------------|
| Amravati | 1 | Amravati | Y |
| | 2 | Akola | Y |
| | 3 | Buldhana | Y |
| | 4 | Washim | Y |
| | 5 | Yavatmal | Y |
| Aurangabad | 6 | Aurangabad | Y |
| | 7 | Beed | Y |
| | 8 | Hingoli | Y |
| | 9 | Jalna | Y |
| | 10 | Latur | Y |
| | 11 | Nanded | Y |
| | 12 | Osmanabad | Y |
| | 13 | Parbhani | Y |
| Konkan | 14 | Palghar | Y |
| | 15 | Raigad | Y |
| | 16 | Ratnagiri | Y |
| | 17 | Sindhudurg | Y |
| Nagpur | 18 | Thane | Y |
| | 19 | Nagpur | Y |
| | 20 | Chandrapur | Y |
| | 21 | Gadchiroli | Y |
| | 22 | Gondia | Y |
| | 23 | Bhandara | Y |
| | 24 | Wardha | Y |
| Nashik | 25 | Nashik | Y |
| | 26 | Dhule | Y |
| | 27 | Jalgaon | Y |
| | 28 | Nandurbar | Y |
| | 29 | Ahmednagar | Y |
| Pune | 30 | Pune | Y |
| | 31 | Kolhapur | Y |
| | 32 | Sangli | Y |
| | 33 | Satara | Y |
| | 34 | Solapur | Y |

Training Centre and or Head Offices to be visited as per the mentioned in SOPs & Guidelines.

| SR. No | Particular | Number | Remark |
|---------------|-------------------|----------------------------|--|
| 1 | PIA DDUGKY | 205 (tentative) | List will provide at time audit |

6.0. TOR/Scope of work

Internal Audit:

- a. Drafting of Memorandum of Association and other requisite documents to form a separate legal entity as “society” to manage and run the Program “Deen Dayal Upadhyaya Grameen Kaushalya Yojana” (DDU-GKY) in the state of Maharashtra and completing the formalities related to Registration before the Registrar of Societies, Maharashtra and getting Registration Certificate.
- b. Filing of an Application before the designated Income Tax authority for claiming exemption and getting the exemption certificate issued for the office of the Deen Dayal Grameen Kaushalya Yojna (DDUGKY), Maharashtra from the Income Tax Office.
- c. Filing of Income Tax return of the office of Deen Dayal Grameen Kaushalya Yojna (DDUGKY) annually.
- d. Audit of Appraisal process undertaken by Project Appraisal Agency or review of any parameter examined by STSA / SMU, before the recommendation of project proposal of an applicant is submitted to Project Appraisal Committee for approval and Audit of process followed by State Management Unit – Deen Dayal Grameen Kaushalya Yojna-(SMU DDUGKY) before issue of sanction order to Project Implementing Agency (PIA)
- e. Audit of Data related to Bank Guarantees and ensuring submission of information to the management timely to act regarding recommending renewal of Bank Guarantee, Invocation of Bank Guarantee well in advance before due date and discharge of Bank Guarantee
- f. Verification of financial data (wherever required) being submitted to Higher authorities at State Govt and Central Govt asked for by the STSA / SMU, State / Central Govt.
- g. Audit of recommendation of release of instalment to PIA`s
- h. Review of Monthly Verification certificates, Management Response of Monthly Verification certificates, annual audit certificates, Management Response of Annual Audit certificates, utilisation Certificates, Consolidated Audited Certificates, Management letter, submitted by Project Implementing agencies and feedback letter prepared by STSA / SMU.
- i. Recommending default procedure against erring Project Implementing Agencies (PIA) along with draft of recommendation letter.
- j. Filing of TDS Return within prescribed time & issue of form 16A to Project Implementing agencies within prescribed time.
- k. Addressing to the queries of Audit, forensic audit conducted by the State / Central Govt. Team and submitting the draft of response.
- l. Review of draft of parawise reply to the Writ petition, arbitration or any other application filed by any of the Project implementing agency in the court of Law to assist the Lawyer enabling lawyer to effectively deal with the dispute.
- m. Review of draft letters prepared by STSA / SMU to be sent to Law department or any other department recommending / initiating the recovery of amount from defaulted Project Implementing agency.

- n. Preparation of data (including verification of PAN) as per format of Filling of Income Tax TDS and TCS returns i.e. Form 24Q, Form 26Q, 27EQ and 27Q and filling thereof quarterly or annually within time limit as required as per Income Tax Act for the time being in force.
- o.
 1. Generation and printing of Form 16, Form 16A, Form 16B, form 27D in the format & time limit as required as per Income Tax Act and rules for the time being in force.
 2. Generation and printing of TDS and TCS certificate in the format & time limit as required as per GST Act and Rules for the time being in force.
 3. Revision of TDS/TCS/GST returns if required.
- p. Attending any hearing before statutory authorities on behalf of SMU-DDUGKY, Maharashtra in case of receipt of any notice or if any clarification is sought by statutory authorities for the above mentioned returns.
- q. Providing of Periodical information related to change in Direct and Indirect taxation laws.
- r. Any other tax related consultancy/opinion in writing on direct or indirect taxation including but not limited to Income Tax Act, rules, GST Act and rules there under and also preparation of data & reports for Tax Audit purpose or any other Audit reports if required in GST/TDS/TCS etc.
- s. Pre-Examination of the data or response being submitted by Management to starred / unstarred / call attention motion in the state legislature.
- t. Cross-checking of all the PIAs/ DRDA -Districts Auditor Certificates, i.e. Receipt & Payment Account, Income & Expenditure account, and Balance sheet along with all schedules of each financial year strictly following the accounting standards issued by the Institute of Chartered Accountants of India and Guidelines issued by Govt. of India and scheme SOP including bank reconciliation ZBA. Submission of Written certificate duly sign and stamped for the same.

7.0. Annexures

Annexure A

(To be submitted with Technical Bid)

SMU-DDUGKY, Maharashtra

Gram Vikas Bhavan, Sector 21, Kharghar, Navi Mumbai, Maharashtra

| | |
|---------------------------|--|
| RFP Inviting Company | SMU-DDUGKY, Maharashtra |
| RFP Title | Request for Proposal for Selection of Chartered Accountant Firm for Internal Audit of DDUGKY Scheme for the FY- 2023-24 for Rural Development Department, Government of Maharashtra. |
| RFP Reference No. | RFP/DDUGKY/2023-24/02 |
| Participant/ Bidder Name: | |

| S. No | Document | Submitted (Yes/No) |
|-------|---|--------------------|
| 1. | RFP – Letter of Acceptance of Terms and Conditions (Annexure D) | |
| 2. | Bank Guarantee for Rs. Rs. 75,000/- (Rupees Seventy Five Thousands Only) towards Bid Security Value properly drawn. | |
| 3. | Authorization /Power of Attorney for signing the tender document is enclosed | |
| 4. | Documents related to “Technical Bid and commercial Bid” | |

I / We hereby accept to have submitted the details/documents marked “ Yes” in the above table in the specifications provided in the RFP document.

Date:

Signature of the Participant/ Bidder With office stamp

Annexure B

(To be submitted with Technical Bid)

SMU-DDUGKY, Maharashtra

Gram Vikas Bhavan, Sector 21, Kharghar, Navi Mumbai, Maharashtra

| | |
|---------------------------|--|
| RFP Inviting Company | SMU-DDUGKY, Maharashtra |
| RFP Title | Request for Proposal for Selection of Chartered Accountant Firm for Internal Audit of DDUGKY Scheme for the FY- 2023-24 for Rural Development Department, Government of Maharashtra. |
| RFP Reference No. | RFP/DDUGKY/2023-24/02 |
| Participant/ Bidder Name: | |

I/We will provide following services for Internal Audit of DDUGKY Scheme for the FY- 2023-24 for Rural Development Department, Government of Maharashtra :-

| Sr.No | Description |
|----------|---|
| 1 | Internal Audit: Drafting of Memorandum of Association and other requisite documents to form a separate legal entity as “society” to manage and run the Program “Deen Dayal Upadhyaya Grameen Kaushalya Yojana” (DDU-GKY) in the state of Maharashtra and completing the formalities related to Registration before the Registrar of Societies, Maharashtra and getting Registration Certificate. |
| 2 | Filing of an Application before the designated Income Tax authority for claiming exemption and getting the exemption certificate issued for the office of the Deen Dayal Grameen Kaushalya Yojna (DDUGKY), Maharashtra from the Income Tax Office. |
| 3 | Filing of Income Tax return of the office of Deen Dayal Grameen Kaushalya Yojna (DDUGKY) annually. |
| 4 | Audit of Appraisal process undertaken by Project Appraisal Agency or review of any parameter examined by STSA / SMU, before the recommendation of project proposal of an applicant is submitted to Project Appraisal Committee for approval and Audit of process followed by State Management Unit – Deen Dayal Grameen Kaushalya Yojana- (SMU DDUGKY) before issue of sanction order to Project Implementing Agency (PIA). |
| 5 | Audit of Data related to Bank Guarantees and ensuring submission of information to the management timely to act regarding recommending renewal of Bank Guarantee, Invocation of Bank Guarantee well in advance before due date and discharge of Bank Guarantee. |
| 6 | Verification of financial data (wherever required) being submitted to Higher authorities at State Govt and Central Govt asked for by the STSA / SMU, State / Central Govt. |
| 7 | Audit of recommendation of release of instalment to PIA's |
| 8 | Review of Monthly Verification certificates, Management Response of Monthly Verification certificates, annual audit certificates, Management Response of Annual Audit certificates, utilisation Certificates, Consolidated Audited Certificates, Management letter, submitted by Project Implementing agencies and feedback letter prepared by STSA / SMU. |

| | |
|-----------|---|
| 9 | Recommending default procedure against erring Project Implementing Agencies (PIA) along with draft of recommendation letter. |
| 10 | Cross-checking of all the PIAs/ DRDA -Districts Auditor Certificates, i.e. Receipt & Payment Account, Income & Expenditure account, and Balance sheet along with all schedules of each financial year strictly following the accounting standards issued by the Institute of Chartered Accountants of India and Guidelines issued by Govt. of India and scheme SOP including bank reconciliation ZBA. Submission of Written certificate duly sign and stamped for the same. |
| 11 | Addressing to the queries of Audit, forensic audit conducted by the State / Central Govt. Team and submitting the draft of response. |
| 12 | Review of draft of parawise reply to the Writ petition, arbitration or any other application filed by any of the Project implementing agency in the court of Law to assist the Lawyer enabling lawyer to effectively deal with the dispute. |
| 13 | Review of draft letters prepared by STSA / SMU to be sent to Law department or any other department recommending / initiating the recovery of amount from defaulted Project Implementing agency. |
| 14 | Filing of TDS Return within prescribed time & issue of form 16A to Project Implementing agencies within prescribed time. Preparation of data (including verification of PAN) as per format of Filing of Income Tax TDS and TCS returns i.e. Form 24Q, Form 26Q, 27EQ and 27Q and filling thereof quarterly or annually within time limit as required as per Income Tax Act for the time being in force. 1. Generation and printing of Form 16, Form 16A, Form 16B, form 27D in the format & time limit as required as per Income Tax Act and rules for the time being in force. 2. Generation and printing of TDS and TCS certificate in the format & time limit as required as per GST Act and Rules for the time being in force. 3. Revision of TDS/TCS/GST returns if required. |
| 15 | Attending any hearing before statutory authorities on behalf of SMU-DDUGKY, Maharashtra in case of receipt of any notice or if any clarification is sought by statutory authorities for the above mentioned returns. |

The details entered in the above table are true to the best of our knowledge.

Date:

Signature of the Participant/ Bidder With office stamp

Annexure C

(To be submitted with commercial Bid)

SMU-DDUGKY, Maharashtra
Gram Vikas Bhavan, Sector 21, Kharghar, Navi Mumbai, Maharashtra

| | |
|---------------------------|--|
| RFP Inviting Company | SMU-DDUGKY, Maharashtra |
| RFP Title | Request for Proposal for selection of Chartered Accountant Firm for Internal Audit of DDUGKY Scheme for the FY- 2023-24 for Rural Development Department, Government of Maharashtra. |
| RFP Reference No. | RFP/DDUGKY/2023-24/02 |
| Participant/ Bidder Name: | |

| S. No | Particular | Quantity Approx | Basic Amount in INR | Total Price in INR |
|-------|---|-----------------|---------------------|--------------------|
| 1. | Internal Audit: Drafting of Memorandum of Association and other requisite documents to form a separate legal entity as “society” to manage and run the Program “Deen Dayal Upadhyaya Grameen Kaushalya Yojana” (DDUGKY) in the state of Maharashtra and completing the formalities related to Registration before the Registrar of Societies, Maharashtra and getting Registration Certificate. | 1 Time | | |
| 2. | Filing of an Application before the designated Income Tax authority for claiming exemption and getting the exemption certificate issued for the office of the Deen Dayal Grameen Kaushalya Yojna (DDUGKY), Maharashtra from the Income Tax Office. | 1 Time | | |
| 3. | Filing of Income Tax return of the office of Deen Dayal Grameen Kaushalya Yojna (DDUGKY) annually. | 1 Time | | |
| 4. | Audit of Appraisal process undertaken by Project Appraisal Agency or review of any parameter examined by STSA / SMU, before the recommendation of project proposal of an applicant is submitted to Project Appraisal Committee for approval and Audit of process followed by State Management Unit – Deen Dayal Grameen Kaushalya Yojana- (SMU DDUGKY) before issue of sanction order to Project Implementing Agency (PIA). | 50 PIA's | | |
| 5. | Audit of Data related to Bank Guarantees and ensuring submission of information to the management timely to act regarding recommending renewal of Bank Guarantee, Invocation of Bank | 1 Year | | |

| | | | | |
|-----|---|----------|--|--|
| | Guarantee well in advance before due date and discharge of Bank Guarantee. | | | |
| 6. | Verification of financial data (wherever required) being submitted to Higher authorities at State Govt and Central Govt asked for by the STSA / SMU, State / Central Govt. | 1 Year | | |
| 7. | Audit of recommendation of release of instalment to PIA's | 50 PIA's | | |
| 8. | Review of Monthly Verification certificates, Management Response of Monthly Verification certificates, annual audit certificates, Management Response of Annual Audit certificates, utilisation Certificates, Consolidated Audited Certificates, Management letter, submitted by Project Implementing agencies and feedback letter prepared by STSA / SMU. | 4 Cases | | |
| 9. | Recommending default procedure against erring Project Implementing Agencies (PIA) along with draft of recommendation letter. | 4 Cases | | |
| 10. | Cross-checking of all the PIAs/ DRDA -Districts Auditor Certificates, i.e. Receipt & Payment Account, Income & Expenditure account, and Balance sheet along with all schedules of each financial year strictly following the accounting standards issued by the Institute of Chartered Accountants of India and Guidelines issued by Govt. of India and scheme SOP including bank reconciliation ZBA. Submission of Written certificate duly sign and stamped for the same. | 10 Cases | | |
| 11. | Addressing to the queries of Audit, forensic audit conducted by the State / Central Govt. Team and submitting the draft of response. | 4 Cases | | |
| 12. | Review of draft of parawise reply to the Writ petition, arbitration or any other application filed by any of the Project implementing agency in the court of Law to assist the Lawyer enabling lawyer to effectively deal with the dispute. | 4 Cases | | |
| 13. | Review of draft letters prepared by STSA / SMU to be sent to Law department or any other department recommending / initiating the recovery of amount from defaulted Project Implementing agency. | 4 Cases | | |
| 14. | Filing of TDS Return within prescribed time & issue of form 16A to Project Implementing agencies within prescribed time. Preparation of data (including verification of PAN) as per format of Filing of Income Tax TDS and TCS returns i.e. Form 24Q, Form 26Q, | 4 Cases | | |

| | | | | |
|------------------|---|---------|--|--|
| | 27EQ and 27Q and filling thereof quarterly or annually within time limit as required as per Income Tax Act for the time being in force. 1. Generation and printing of Form 16, Form 16A, Form 16B, form 27D in the format & time limit as required as per Income Tax Act and rules for the time being in force. 2. Generation and printing of TDS and TCS certificate in the format & time limit as required as per GST Act and Rules for the time being in force. 3. Revision of TDS/TCS/GST returns if required. | | | |
| 15. | Attending any hearing before statutory authorities on behalf of SMU-DDUGKY, Maharashtra in case of receipt of any notice or if any clarification is sought by statutory authorities for the above mentioned returns. | 4 Cases | | |
| | Total | | | |
| Amount in Words: | | | | |

I/ We hereby offer the rates as above for Providing Services of Chartered Accountant Firm for Internal Audit of DDUGKY Scheme for the FY- 2023-24 for Rural Development Department, Government of Maharashtra and agree to hold this Bid open for one year:

Note:

1. Please state the price in numbers and words.
2. In case of discrepancy of any of the above price per centre quoted in words in the table will be considered and is binding on bidder.
3. Execution or addition to above particular or modification in quantity as per the requirement of SMU-DDUGKY, Maharashtra on time-to-time basis with the instruction of competent authority. If Any addition in the above scope of work as per the instruction of Competent Authority the rate will be final based on the ICAI standards /finalised by the competent Authority. Will be final for the firm.
4. The Payment will be release as per actual work done.
5. The rate quoted is exclusive of all taxes.
6. CA Firm will also facilitate department during auditing/inspection of scheme by external auditing authorities such as CAG/Forensic/Thematic Audit etc. Internal auditor will also facilitate furnishing of required documents/brief to the auditing authority during auditing and also support department in preparing responses to queries/clarification asked by auditing authorities.

Date:

Signature of the Participant/ Bidder With office stamp

Annexure – D

Letter for Acceptance of Terms & Conditions

(To be given on Company Letter Head)

(To be submitted with Technical Bid)

Date:

To,
The COO,
SMU-DDUGKY
Gram Vikas Bhavan, Sector 21, Kharghar,
Navi Mumbai, Maharashtra

Sub: Request for Proposal for Selection of Chartered Accountant Firm for Internal Audit of DDUGKY Scheme for the FY- 2023-24 for Rural Development Department, Government of Maharashtra– Acceptance of Terms & Condition of RFP

Reference No.:

Dear Sir,

1. I/We have downloaded the RFP document(s) for the above mentioned “RFP /Work” from Government e-Marketplace (GEM) portal (<https://gem.gov.in>) as per your advertisement, given in the above-mentioned website(s).
2. I/We hereby certify that I/We have read the entire terms and condition of the RFP documents (including all documents like annexure(s), schedule(s) etc.), which shall form part of the Agreement and I/we shall hereby abide by the terms/conditions/clauses contained therein.
3. The corrigendum(s) issued from time to time by your company/organization too has / have also been taken into consideration, while submitting this acceptance letter.
4. I/We hereby unconditionally accept the RFP conditions of above-mentioned RFP document(s) /corrigendum(s) in its totality/entirety.
5. In case any provisions of this RFP are found violated, then your company/organization shall without prejudice to any other right or remedy be at liberty to reject this proposal/bid including the forfeiture of the Bid Security Value in entirety.

Yours Faithfully,

(Signature of the Bidder, with Official Seal)

Annexure E

(To be submitted with Technical Bid)

SMU-DDUGKY, Maharashtra
Gram Vikas Bhavan, Sector 21, Kharghar, Navi Mumbai, Maharashtra

| | |
|---------------------------|--|
| RFP Inviting Company | SMU-DDUGKY, Maharashtra |
| RFP Title | Request for Proposal for Selection of Chartered Accountant Firm for Internal Audit of DDUGKY Scheme for the FY- 2023-24 for Rural Development Department, Government of Maharashtra. |
| RFP Reference No. | RFP/DDUGKY/2023-24/02 |
| Participant/ Bidder Name: | |

I/We will provide following services for Internal Audit of DDUGKY Scheme for the FY- 2023-24 for Rural Development Department, Government of Maharashtra.

| Sr. No | Description | Please specify timelines for Internal Audit after agreement signing (in months from award of contract T+) |
|----------|---|---|
| 1 | Internal Audit: Drafting of Memorandum of Association and other requisite documents to form a separate legal entity as “society” to manage and run the Program “Deen Dayal Upadhyaya Grameen Kaushalya Yojana” (DDU-GKY) in the state of Maharashtra and completing the formalities related to Registration before the Registrar of Societies, Maharashtra and getting Registration Certificate. | |
| 2 | Filing of an Application before the designated Income Tax authority for claiming exemption and getting the exemption certificate issued for the office of the Deen Dayal Grameen Kaushalya Yojna (DDUGKY), Maharashtra from the Income Tax Office. | |
| 3 | Filing of Income Tax return of the office of Deen Dayal Grameen Kaushalya Yojna (DDUGKY) annually. | |
| 4 | Audit of Appraisal process undertaken by Project Appraisal Agency or review of any parameter examined by STSA / SMU, before the recommendation of project proposal of an applicant is submitted to Project Appraisal Committee for approval and Audit of process followed by State Management Unit – Deen Dayal Grameen Kaushalya Yojana- (SMU DDUGKY) before issue of sanction order to Project Implementing Agency (PIA). | |
| 5 | Audit of Data related to Bank Guarantees and ensuring submission of information to the management timely to act regarding recommending renewal of Bank Guarantee, Invocation of Bank Guarantee well in advance before due date and discharge of Bank Guarantee. | |
| 6 | Verification of financial data (wherever required) being submitted to Higher authorities at State Govt and Central Govt asked for by the STSA / SMU, State / Central Govt. | |
| 7 | Audit of recommendation of release of instalment to PIA’s | |

| | | |
|-----------|---|--|
| 8 | Review of Monthly Verification certificates, Management Response of Monthly Verification certificates, annual audit certificates, Management Response of Annual Audit certificates, utilisation Certificates, Consolidated Audited Certificates, Management letter, submitted by Project Implementing agencies and feedback letter prepared by STSA/ SMU. | |
| 9 | Recommending default procedure against erring Project Implementing Agencies (PIA) along with draft of recommendation letter. | |
| 10 | Cross-checking of all the PIAs/ DRDA -Districts Auditor Certificates, i.e. Receipt & Payment Account, Income & Expenditure account, and Balance sheet along with all schedules of each financial year strictly following the accounting standards issued by the Institute of Chartered Accountants of India and Guidelines issued by Govt. of India and scheme SOP including bank reconciliation ZBA. Submission of Written certificate duly sign and stamped for the same. | |
| 11 | Addressing to the queries of Audit, forensic audit conducted by the State / Central Govt. Team and submitting the draft of response. | |
| 12 | Review of draft of parawise reply to the Writ petition, arbitration or any other application filed by any of the Project implementing agency in the court of Law to assist the Lawyer enabling lawyer to effectively deal with the dispute. | |
| 13 | Review of draft letters prepared by STSA / SMU to be sent to Law department or any other department recommending / initiating the recovery of amount from defaulted Project Implementing agency. | |
| 14 | Filing of TDS Return within prescribed time & issue of form 16A to Project Implementing agencies within prescribed time. Preparation of data (including verification of PAN) as per format of Filing of Income Tax TDS and TCS returns i.e. Form 24Q, Form 26Q, 27EQ and 27Q and filling thereof quarterly or annually within time limit as required as per Income Tax Act for the time being in force. 1. Generation and printing of Form 16, Form 16A, Form 16B, form 27D in the format & time limit as required as per Income Tax Act and rules for the time being in force. 2. Generation and printing of TDS and TCS certificate in the format & time limit as required as per GST Act and Rules for the time being in force. 3. Revision of TDS/TCS/GST returns if required. | |
| 15 | Attending any hearing before statutory authorities on behalf of SMU-DDUGKY, Maharashtra in case of receipt of any notice or if any clarification is sought by statutory authorities for the above mentioned returns. | |

The details entered in the above table are true to the best of our knowledge.

Date:

Signature of the Participant/ Bidder With office stamp

Annexure F

BIDDER INFORMATION

(To be submitted on Letter head)

SMU-DDUGKY, Maharashtra

Gram Vikas Bhavan, Sector 21, Kharghar, Navi Mumbai, Maharashtra

| Sl. No. | PARTICULARS | Supporting Documents required to be submitted along with this Form |
|----------------|---|--|
| 1 | Name of the Firm | |
| 2 | Addresses 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 | Turnover of the Firm in last three years i.e. During the FY 2019-2020, 2020-21 & 2021-2022 | 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 2019-2020, 2020-21 & 2021-2022 | Mention the Average Annual Turnover. Provide a Chart |
| 10 | Audit Experience of the Firm: Experience of the firm in Internal Audit of centrally sponsored project implemented by State Government/PSU Department of Maharashtra. The per assignment fees must be Rs. 2,00,000/- Per Annum or more. | Mention the Number of assignments also attached Copy of the Appointment Letter/work completion certificate from the auditee organisation |
| 11 | Experience of the firm in implementation/Audit under PFMS of centrally sponsored project implemented by State Government/PSU Department of Maharashtra. (Based on the no. of experience certificate). The per | Attach experience certificate from the respective organisation on the letter head. |

| | | |
|----|--|--|
| | assignment fees must be Rs. 2,00,000/- Per Annum or more. | |
| 12 | <p>Details of Partners: Provide following details:</p> <ul style="list-style-type: none"> • Number of Full Time Fellow Partners associated with the firm. • Name of each partner, • Date of becoming ACA and FCA • Date of joining the firm, • Membership No., • Qualification • Experience • Whether the partner is engaged full time or part time with the firm. • Their Contact Mobile No., email and full Address | <p>Attested copy of Certificate of ICAI as on date of advertisement. Also provide a tabular chart.</p> |

Date:

Signature of the Participant/ Bidder With office stamp