

# Maharashtra Rural Roads Development Authority

## RDD, 5<sup>th</sup> Floor, Bandhkam Bhavan, Fort, Mumbai

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### Invitation for Request for Proposal (E-tender) from firms of Chartered Accountants for 1 Statutory Auditor of Mukhya Mantri Gram Sadak Yojana at Mumbai, 1 State Level Internal Auditor at Mumbai & 6 Internal Auditors at 6 Regions in Maharashtra State

**Maharashtra Rural Roads Development Authority (MRRDA)** an autonomous body under Rural Development Department, Government of Maharashtra and responsible for planning, execution & maintenance of Rural Roads & Bridges in the State. MRRDA invites Request for Proposal (RFP) for 1 Statutory Auditor of Mukhya Mantri Gram Sadak Yojana at Mumbai, 1 State Level Internal Auditor at Mumbai & 6 Internal Auditors at 6 Regions in Maharashtra State from reputed Chartered Accountants firms empaneled with C&AG of India those which are eligible for major PSU Audits. The Statutory Audit comprises of the statutory audit of Programme Implementating Units (PIU) and State Rural Roads Development Agency (SRRDA) in the State of Maharashtra. Those applying for Internal Audit will not be eligible for application for statutory audit.

Based on their geographical locations, the PIUs in the state have been divided into six regions namely Amravati, Aurangabad, Konkan, Nasik, Nagpur and Pune executing PMGSY works. Firms may indicate their interest in only one of the regions. Separate evaluation process shall be followed for selecting the auditor for each of the region. [The location of various PIUs and the clusters and detailed RFP comprising of background, Terms of Reference (ToR) and Guidelines for submitting the Proposal is available in the bidding document.

Based on the (RFP), firms would be short listed and invited to submit technical and financial offer. The basis of criteria for short listing may be seen from our web site: [www.mahatenders.gov.in](http://www.mahatenders.gov.in). The process would be Quality and Cost Based Selection (QCBS) method. The firms must include in their RFP detailed profile of the firm containing following information with documentary evidence: -

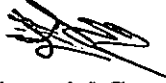
- Date of constitution of firm and turnover of firm from audit and assurance services during last three years;
- Details of partners, full time staff indicating the nature of specialization, qualifications and experience considering requirements for the current assignment;
- The general and overall experience during last three financial years of the firms including experience of audit of projects financed by bilateral and multilateral agencies, projects in the same sector, agencies implementing government projects, Public Works Accounts etc.
- Present location of head office, branch offices with names of Partner/CA in charge of branch.
- The Statutory Auditor and State level Internal Auditor must be necessarily based in Mumbai.

The firms must satisfy following criteria failing which they will be summarily disqualified: -

- The applicant is **empaneled with the C&AG** in the panel of audit firms eligible for **major audits**.
- No partner of the audit firm or any qualified employee of the firm is related to any member of the Governing Body/ Executive Committee/ Chief Executive Officer or the Project Director or any of the senior management (as applicable) of the Programme Implementation Agency (PIA). Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.

- Neither the firm nor its Partners or Associate have any interest in the business of the Project.
- From the time of appointment and for one year after (to be counted from the date of issue of final audit report) the Firm ceases to be Auditor, no other assignment of any kind to the Project (including consultancy) will be accepted, either by the firm or by its partners or relatives of the partners of the firm or by its associates.
- The audit will not be done by a person who was either an employee in the project or a partner/employee of the retiring auditor, unless such person is employed with the firm for at least one year.
- The firm is not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board and these orders are in force.

The RFP should be delivered at the address given below during office hours by hand or through registered/speed post or courier, on or before.\* The firm should submit the RFP in an envelope duly sealed marked clearly in case of Statutory Audit "Request for Proposal for Statutory Auditor of PMGSY Projects in Maharashtra" & in case of Internal Audit "Request for Proposal for State Internal Auditor of PMGSY Projects in Maharashtra" & in case of Regional Internal Audit "Request for Proposal for Regional Internal Auditor of PMGSY Projects in Maharashtra, Region - \_\_\_\_\_"



**The Financial Controller (MRRDA)**  
**Maharashtra Rural Road Development Authority**  
**5th Floor, RDD, Bandhkam Bhavan,**  
**Fort, Mumbai, 400001**  
**Email ID : [vikrant.bodke@gov.in](mailto:vikrant.bodke@gov.in)**

**Important Dates:**

- Date of Publication of e-Tender: 15<sup>th</sup> Feb. 2024 at 18.00 Hrs.**
- Date for pre-bid conference: 20<sup>th</sup> Feb 2024 at 12.00 Hrs.**
- Document Download / Sale Start Date: 15th Feb.2024 at 18.00 Hrs.**
- Document Download / Sale End Date: 29th Feb.2024 at 17.00 Hrs.**
- Bid Submission Start Date: 21th Feb.2024 at 11.00 Hrs.**
- Bid Submission End Date: 29th Feb.2024 at 17.00 Hrs.**
- Technical Bid Opening Date: 1st Mar.2024 at 17.00 Hrs.**

**\* Venue for Pre-bid conference -** Rural Development Department  
 Bandhkam Bhavan,  
 5<sup>th</sup> floor.  
 Marzban Street, Fort,  
 Mumbai 400 001

**Maharashtra Rural Road Development Association  
Maharashtra, Rural Development Department,  
Government of Maharashtra**

**Request for Proposal for conducting Statutory Audit, Internal Audit and 6  
Regional Audits of Mukhya Mantri Gram Sadak Yojna (MMGSY) in the  
Maharashtra State**

1. **Maharashtra Rural Roads Development Association (MRRDA)** an autonomous body under Rural Development Department, Government of Maharashtra and responsible for planning, execution & maintenance of Rural Roads & Bridges in the State. MRRDA invites Request for Proposal (RFP) for:
- i) Statutory Auditor of Mukhya Mantri Gram Sadak Yojana at Mumbai, for F.Y. 2023-24, 2024-25 & 2025-26.
  - ii) State Level Internal Auditor at Mumbai for the F.Y. 2023-24, 2024-25 & 2025-26 & 6 Internal Auditors at 1 Regions for the F.Y. 2023-24, 2024-25 & 2025-26 in Maharashtra State from reputed Chartered Accountants firms empanelled with C&AG of India those which are eligible for PSU Audits. The Statutory Audit comprises of the statutory audit of 6 Regions and State Rural Roads Development Agency (SRRDA) in the State of Maharashtra. Those applying for Internal Audit will not be eligible for appointment for statutory audit.

The Last date of submission of e-tender is **29th Feb.2024**

The H.O. of the Statutory Auditor and State level Internal Auditor should be within Mumbai City and Suburban limits. This is a mandatory qualification.

2. The purpose of Statutory audit of the Financial Statements of the Project is to enable the auditor to express a professional opinion on the financial position of the **(MMGSY project)** carried out by MRRDA, at the end of each financial year and of the funds received and expenditures for the accounting period ended March 31, as reported by the Financial Statements and to comply with the requirement of the 'Societies Registration Act, 1860'. More details of the services are provided in the terms of references. Whereas, the purpose of the Internal audit of the Financial Statements of the Project is to enable the auditor to express a professional opinion on the financial position of the **(MMGSY project)** carried out by MRRDA and report internal controls at the end of each quarter of the financial year and of the funds received and expenditures for the accounting period ended March 31, as reported by the Financial Statements.
3. The following documents are enclosed to enable you to submit your e-tender:
- (a) Terms of Reference (TOR) **(ANNEXURE I)**
  - (b) List of PIUs, Clusters **(ANNEXURE-II)**
  - (c) Form for Price bid **(ANNEXURE III & ANNEXURE III A Form F-I & Form-F I A)**
  - (d) Technical proposal and its evaluation criteria **(ANNEXURE IV)**

#### 4 BACKGROUND

4.1 Mukhya Mantri Gram Sadak Yojna (MMGSY) is State Government Flagship Scheme launched in the month of November 2015 for constructing rural roads in Maharashtra. The scheme is largely on the lines of Pradhan Mantri Gram Sadak

Yojna (PMGSY), a Central Flagship Scheme implemented in the State since year 2001.

## **5. Clarifications and Amendments to RFP Documents**

5.1 You may request for a clarification on any of the RFP documents in pre-bid meeting. Any request for clarification must be sent in writing to be addressed to officer as indicated in para 1 above. These would be clarified at the pre-bid meeting without identifying its source.

### **5.2 Pre-bid meeting**

5.2.1 The bidder or his official representative is invited to attend a pre-bid meeting, which will take place on

Rural Development Department  
Bandhkam Bhavan,  
5<sup>th</sup> floor.  
Marzban Street, Fort,  
Mumbai 400 001

5.2.2 The purpose of the meeting will be to clarify issues and to answer questions on any matter related to the RFP that may be raised at that stage including the clarifications requested.

5.2.3 Non-attendance at the pre-bid meeting will not be a cause for disqualification of a bidder.

### **5.3 Amendment to RFP**

5.3.1 At any time before the submission of e-tender, the MRRDA may, whether at its own initiative, or in response to a clarification requested by a short listed auditor firms, or in response to queries raised at the pre-bid meeting amend the RFP by issuing an addendum. The addendum shall be sent to all short listed Auditor firms and will be binding on them. To give short listed Auditor firms a reasonable time in which to take an amendment into account in their proposals, the MRRDA may at its discretion, if the amendment is substantial, extend the deadline for the RFP submission.

### **6. Submission of Proposals**

6.1 The proposals shall be submitted in two parts, viz., Financial Proposal (**Annexure III / III A**) and Technical proposal (**Annexure IV**). The proposals must be submitted online only not later than the time and date indicated in Para 1 or any extension to this date in accordance with Para 5.3.

6.2 The "Technical" and "Financial" Proposals must be uploaded separately as per the provisions made on e-tender portal [www.mahatenders.gov.in](http://www.mahatenders.gov.in)

6.3 At any time before the submission of Proposal, the MRRDA may amend the RFP by issuing an addendum in writing on e-Tender portal [mahatenders.gov.in](http://mahatenders.gov.in).

6.4 The addendum shall be the part of bidding document and binding to all the bidders.

### **6.5 Instructions to Bidders**

6.5.1 The bidder shall bear all costs whatsoever associated with the preparation and submission of their Proposals. The costs might include site visit, collection of information, and if selected, attendance at bid opening and contract

negotiations.

- 6.5.2 The MRRDA is not bound to accept any proposal and reserves the right to annul the selection process at any time prior to contract award, without thereby incurring any liability to the bidder.
- 6.5.3 In preparing their proposals, the bidder is expected to examine in detail the documents comprising the RFP. Material deficiencies in providing the information requested may result in rejection of a Proposal.
- 6.5.4 A list of the PIUs and MRRDA (which will be audited) indicating their locations is also enclosed (**Annexure II**)

## 6.6 **Opening of Technical Proposal**

- 6.6.1 An Evaluation Committee (EC) will be constituted by the MRRDA. The Proposals (first proposal containing Technical Proposals only) will be opened by EC in the MRRDA office at

Rural Development Department,  
Bandhkam Bhavan,  
5<sup>th</sup> floor, Marzban Street, Fort,  
Mumbai 400 001 on

Second proposal i.e. Financial Proposals containing the Price Bid will not be opened until technical evaluation has been completed and the result approved and notified to all the bidders. The bidder's representatives shall be encouraged to be present at the time of opening of the Technical Proposal. The bids will be opened in presence of bidders' representatives, who choose to attend the bid opening proceedings.

- 6.6.2 The MRRDA shall notify those bidders whose proposals did not meet the minimum qualifying marks or were considered non-responsive to the Letter of Invitation and Terms of Reference, indicating that their Financial Proposals will be not be opened. The MRRDA shall simultaneously notify the bidders that have secured the minimum qualifying marks, indicating the date and time set for opening of Financial Proposals. The notification may be communicated to all concerned through e-Tender portal. The bidder's representatives shall be encouraged to be present at the time of opening of the Financial Proposal. The bids will be opened in presence of bidders' representatives, who choose to attend the bid opening proceedings

## 7. **Evaluation of Technical Proposal**

- 7.1 The Technical Proposal will be evaluated on the basis of Evaluation criteria given in **Annexure IV**. For this purpose requisite information is to be furnished by the firms along with supporting Documents. The Auditor will make his own assessment while submitting the technical proposal, about adequate number of audit teams required for conducting the audit as per the TOR. Each audit team should comprise of Principal/Audit Partner, qualified Audit Manager, semi-qualified assistants. Details of personnel in each team should be submitted along with proposal.

### 7.2 **Cut off points for qualifying Technical Proposal**

Based on the points and criteria as set out for Technical Proposals, all the bidders who have secured **75 or more points\*** shall be treated as successful bidder and their Financial Proposals shall be opened.

**Note:** - In Case the number of successful bidders after technical evaluation is less than three (3), the competent authority of MRRDA may relax the aforesaid cut off criteria of technical bid to qualify top 3 bidders in the Technical Proposals.

- 7.3 The EC will record in detail the reasons for acceptance or rejection of the Technical Proposal analyzed and evaluated by it and would list out the names of Auditor Firms qualified in the Technical Bids.

#### **8. Opening of Financial Proposals**

At the second stage, financial bids, of only those bidders who have been declared as qualified by EC in the Technical bid evaluation will be opened.

- 8.1 The MRRDA's representatives or member (in EC) will open each Financial Proposal. One of the representatives/member (in EC) will read out aloud the name of the Auditor Firm and the total prices quoted in the Schedule - "Price Bid" of each bidder. The MRRDA's representatives (in EC) may record this information in writing.
- 8.2 The bidders representative shall be encouraged to be present at the time of opening of Financial Proposal. The bidder's representatives, who choose to attend the bid proceeding will sign an Attendance Sheet.

#### **9. Evaluation of Financial Proposals**

- 9.1 The EC will subsequently review the detailed contents of each Financial Proposal. During the examination of Financial Proposals the EC or MRRDA's staff and any other person involved in the evaluation process will not be permitted to seek clarification or additional information from any Auditor Firm who has submitted a Financial Proposal.
- 9.2 The Total Price (TP) for each Financial Proposal will be determined.
- 9.3 The Agency reserves the right to reject, at its sole discretions, any or all evaluated Financial Proposals and if necessary call for submission of new Financial Proposals.
- 9.4 In order to allow comparison on a common basis, each Financial Proposal will be carefully scrutinized in accordance with the procedure outlined above and total price will be determined. The score for each Financial Proposal was inversely proportional to its Total Price (TP) and was computed as follows:-

$S_f = 100 \times F_m / F$  Where:

$S_f$  is the financial score of the Financial Proposal being evaluated

$F_m$  is the TP of the lowest priced Financial Proposal

$F$  is the TP of the Financial Proposal under consideration.

The lowest evaluated proposal received the maximum score of 100 marks.

#### **9.5 Ranking of Proposals**

- 9.5.1 Following completion evaluation of Technical and Financial Proposals, final ranking will be done by applying a weightage of 75 percent and 25 percent respectively to the technical financial score of each evaluated qualifying Technical and Financial Proposal and then computing the relevant combined total score for each bidder.
- 9.5.2 A comparative statement shall be prepared by the EC to analyze and select the successful bidder. The bidder obtaining highest score will be selected for award of assignment. This will be approved by the Competent Authority of the MRRDA.

#### **10. Confidentiality**

10.1 Information relating to evaluation of Proposals and recommendations concerning contract award shall not be disclosed to bidders who have submitted Proposals or to other persons not officially concerned with the selection process until the successful firm has been notified and contract awarded.

**11. Award of Contract**

11.1 After completion of formalities, the MRRDA shall award the contract to the selected Auditor Firm and promptly notify the other Auditor Firms who had submitted Proposals that they were unsuccessful. The MRRDA may return the unopened Financial Proposals to the unsuccessful bidders who could not qualify for the opening of Financial Bid.

11.2 The validity of the proposal shall be for 120 days from the date of opening of the Technical Bid without change in the personnel proposed for the assignment and proposed price. The MRRDA will make its best efforts to select an Auditor within this period.

11.3 Auditor will be expected to take-up/commence with the assignment within a month of award of assignment order by the MRRDA and complete it by the stipulated time.

11.4 Under the overall guidance of the MRRDA, the Auditor Firm will work directly with the respective 6 regions and PIUs. The Statutory Auditor Firm is expected to conduct audit of MRRDA/ 6 Regions from 2023-24 to 2025-26. The State Level Internal Auditor at Mumbai & 6 Internal Auditors at 6 Regions are expected to conduct audit of PIUs from 2023-24 to 2025-26.

Performance of the Audit firm would be reviewed at the end of each year and contract may be extended on same terms and conditions if the auditor firm is willing to do so for the year 2024-25 and for the year 2025-26.

11.7 The remuneration which the Auditor receives from the contract will be subject to normal tax liability as per the Tax Laws. Kindly contact the concerned tax authorities for further information in this regard, if required.

**12 PAYMENT SCHEDULE**

The MRRDA will pay the firm within 30 days of receipt of pre-receipted bills as per details given below

S.No.	Event	% of contract
1	Completion of Audit	70%
2	Submission of final audit report	20%
3	Acceptance of Audit report by MRRDA	10%

Note: The financial quote does not include Goods & Service Tax.

NAME:  
DESIGNATION:  
ADDRESS:

## ANNEXURE I

### Terms of Reference

#### **Terms of Reference for Statutory Auditor, Internal Auditor and 6 Regional Auditors of Maharashtra Rural Road Development Association fully funded Centrally sponsored scheme**

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##### **Objective:**

1. The objective of the Statutory audit of the Financial Statements of the Project is to enable the auditor to express a professional opinion on the financial position of the **(MMGSY scheme)** carried out by MRRDA, at the end of each financial year and of the funds received and expenditures for the accounting period ended March 31, as reported by the Financial Statements and to comply with the requirement of the 'Societies Registration Act, 1860'.
2. The objective of the Internal audit and 6 Regional Auditors of the Financial Statements of the scheme is to enable the auditor to express a professional opinion on the financial position of the **(MMGSY scheme)** carried out by MRRDA, at the end of the quarter of the financial year 2023-24, 2024-25, 2025-26 and of the funds received and expenditures for the accounting period ended March 31, as reported by the Financial Statements.

The MRRDA's accounts (books of accounts) and the accounts maintained at various PIUs across the State (annexure, provide the basis for preparation of the Financial Statements (which consists of a Balance Sheet and a Sources and Uses statement in the format as required under the MMGSY accounting guidelines & operational manual) and are established to reflect the financial transactions in respect of the project.

**Scope:** The audit will be carried out in accordance with the relevant national standards of auditing, and will include such tests and controls as the auditor considers necessary under the circumstances. In conducting the audit, special attention should be paid to the following:

- All funds spent by MRRDA, received from Government of India or Government of Maharashtra under the said scheme have been used in accordance with the conditions as laid down in the MMGSY guidelines / Operational Manual / Financial Management Manual and only for the purposes for which the funds were provided.
- All funds have been used in accordance with the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which they were provided.
- All expenditure, including procurement of goods and services, have the necessary supporting documentation and have been incurred in accordance with the Government rules and relevant financing agreement.
- All the goods procured and issues are supported by valid receipt and issue documents and are recorded in the stock/ inventory registers and the closing balances worked out correctly. Physical verification of the assets and other inventories would be taken up, as deemed necessary by the auditor.
- Funds transferred to PIUs for incurring expenditure under the scheme are used for the purposes intended. To establish this, the auditor should visit PIUs and conduct such audit / tests as may be deemed appropriate and necessary for the purposes of the audit.

- All funds received from International Financial Agency as borrowings with compliance of the respective loan agreement. Presently ADB has funded the MMGSY scheme partially.

The program accounts have been prepared in accordance with consistently applied relevant Accounting Standards/ Rules and give a true and fair view of the financial situation of the Project for the financial year ending March 31 and of receipts and payments for the year ended as on that date.

**Financial Statements:** The financial statements shall include:

- A summary of funds received, showing the grant in aid/ loan ( Central & State Government financed project) and funds received from other sources, donors, if any separately;
- A summary of expenditures shown under the main **project categories of expenditures, both for the current financial year and accumulated to date; and**
- A Balance Sheet showing accumulated funds of the project, bank balances other assets of the project.

**Time Period for Submission:** The audited financial statements including the Statutory audit report should be submitted to CEO (MRRDA) within 4 months of closing of the financial year i.e. by 31<sup>st</sup> August & The audited financial statements including the Internal audit report and 6 Regional reports should be submitted to CEO (MRRDA) within 2 months of closing of the respective quarter ended i.e. by 31<sup>st</sup> Aug/30<sup>th</sup> Nov/28<sup>th</sup> Feb/31<sup>st</sup> May respectively.

**Management Letter:** In addition to the audit reports, the Statutory Auditor should prepare a "management letter" in which the auditor should:

- Give comments and observations, if any, on the accounting records, systems and controls that were examined during the course of the audit;
- Identify specific deficiencies and areas of weakness (if any) in systems and controls and make recommendations for their improvement;
- Report on the degree of compliance with the financial/ control procedures as documented in the financial manual of the project.
- Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the society; and
- Bring to attention any other matter that the auditor considers pertinent.

The Observations in the Management Letter must be accompanied by a suggested recommendation from the auditors and Management Comments on the Observations/ Recommendations from the Management.

**General:**

1. The Internal Audit is to be done for 4 quarters. (Quarterly Audit)
2. The auditor should be given access to all legal documents, correspondence, financial manual, notices from the Project Management/ State Implementing Units and any other information associated with the project and deemed necessary by the auditor. The auditor should also familiarize themselves with the procedures laid down in the following publications:

a) Accounting system of MMGSY codified in Accounts manuals of

- Mukhya Nidhi and Prashaskiya Nidhi,
- b) Financial management and auditing of project financed by the Central & State Government of Maharashtra codified in the SRRDA PMGSY Supplemental Operation Manual,
  - c) Working Online Monitoring Implementation System (WOMIS).
  - d) Standard Bidding Document.
  - e) ADB loan agreement.

The CA firm entrusted the job of audit should deploy Finance personnel who are conversant with Public Works Account System of Central PWD/State PWD at Divisional level. It is also desirable to have at least one team member aware with the procurement system of MMGSY.

**Period of Statutory Audit:** The period to be covered under present RFP would be three financial years i.e; 2023-2024, 2024-2025, 2025-2026, subject to satisfactory yearly submission of audit reports to MRRDA. The audit will be taken up every year immediately, in case of Statutory audit. The Statutory Auditor should submit the audit report within 4 months of the close of the financial year i.e. before 31<sup>st</sup> August.

**Period of Internal Audit and 6 Regional Audits**

The period to be covered under present RFP would be 4 quarters for F.Y. 2023-24. The Internal Auditor should complete the audit within 2 month from the close of the quarter i.e. by 31<sup>st</sup> August/30<sup>th</sup> Nov/28<sup>th</sup> Feb/31<sup>st</sup> May.

**Role of the Statutory Auditor:** When using the work of Internal auditor, the Statutory auditor should ordinarily perform the following procedures:

- (a) Advise the Internal auditor of the use that is to be made of the Internal auditor's work and report and make sufficient arrangements for coordination of their efforts at the planning stage of the audit; and
  - (b) Advise the Internal auditor of the significant accounting, auditing and reporting requirements and obtain representation as to compliance with them.
- Other important points of consideration may include the following:

- The Statutory auditor should consider the significant findings of the Internal auditor; There should be sufficient liaison between the Statutory auditor and Internal auditor;
- The Internal auditor may bring to the principal auditors' immediate attention any significant findings requiring to be dealt with at the entity level, adhering to the time table for audit of the component;

The Internal auditor should ensure compliance with the relevant Statutory requirements.

## ANNEXURE II

## Details of Audit Clusters of Maharashtra Rural Road Development Association

Clusters		No of PIUs to be Audited	Location Details
Cluster 1	KONKAN	5	Thane, Palghar, Raigad, Ratnagiri, Sindhudurg
Cluster 2	NASHIK	5	Nashik, Ahmednagar, Nandurbar, Jalgaon, Dhule
Cluster 3	PUNE	5	Pune, Sangli, Satara, Solapur, Kolhapur
Cluster 4	AURANGABAD	8	Aurangabad, Beed, Hingoli, Jalna, Latur, Osmanabad, Osmanabad, Parbhani, Nanded
Cluster 5	AMRAVATI	5	Amravati, Akola, Washim, Yavatmal, Buldhana
Cluster 6	NAGPUR	6	Nagpur, Bhandara, Chandrapur, Gondiya, Wardha, Gadchiroli
Cluster 7	MRRDA	1 Unit	State Level Internal Auditor
	Statutory Auditor	35 Units	State + 6 Regions Statutory Auditor

## Detailed List of PIUs and Turnover

	PIU	Turnover (expenditure in Rs at actuals) F.Y. 2022-23
	Cluster 1	
1	<b>Raigad</b>	43,34,49,398.00
2	<b>Ratnagiri</b>	102,12,56,202.00
3	<b>Sindhudurg</b>	68,80,98,454.00
4	<b>Thane</b>	38,04,16,078.00
5	<b>Palghar</b>	43,10,52,245.00
	Cluster 2	
6	<b>Nashik</b>	76,64,14,240.00
7	<b>Ahmednagar</b>	133,84,07,885.00
8	<b>Dhule</b>	52,71,09,986.00
9	<b>Jalgaon</b>	107,60,56,247.00
10	<b>Nandurbar</b>	22,62,77,577.00
	Cluster 3	
11	<b>Pune</b>	211,49,54,335.00
12	<b>Kolhapur</b>	132,23,53,385.00
13	<b>Sangli</b>	65,77,70,617.00
14	<b>Satara</b>	104,70,46,830.00
15	<b>Solapur</b>	127,85,09,240.00
	Cluster 4	

16	<b>Aurangabad</b>	89,09,06,227.00
17	<b>Beed</b>	239,04,13,239.00
18	<b>Hingoli</b>	38,66,95,981.00
19	<b>Jalna</b>	121,83,92,151.00
20	<b>Osmanabad</b>	85,63,27,322.00
21	<b>Parbhani</b>	77,23,50,378.00
22	<b>Latur</b>	80,27,44,216.00
23	<b>Nanded</b>	73,40,93,509.00
	Cluster 5	
24	<b>Amaravati</b>	80,88,56,849.00
25	<b>Akola</b>	123,31,68,950.00
26	<b>Buldhana</b>	55,43,90,171.00
27	<b>Washim</b>	73,36,72,576.00
28	<b>Yavatmal</b>	73,99,22,696.00
	Cluster 6	
29	<b>Nagpur</b>	122,59,31,506.00
30	<b>Bhandara</b>	141,03,33,355.00
31	<b>Chandrapur</b>	79,48,42,939.00
32	<b>Gadchiroli</b>	63,73,54,595.00
33	<b>Gondiya</b>	67,24,31,418.00
34	<b>Wardha</b>	89,13,52,308.00
	<b>Total</b>	<b>Rs 3106,33,53,105.00</b>

## ANNEXURE III

## FOR STATUTORY AUDITOR ONLY

Form No. F-1 (Refer to Para 8 of RFP)

Price Bid (to be uploaded in Excel format supplied by Department Only)

Sl. No.	Particulars	Amount (Rs.)
1.	Professional Fees (As calculated in F-1A	
	<b>Total Audit Fees</b>	

Form No. F-1 A (Refer to Para 8 of RFP)

Price Bid (to be uploaded on a letter head of firm in financial pocket only )

Designation	No of Man- days in a year	Fee Rate per Man day [Excluding GST]	Total
Principal/Audit Partner			
Audit Manager/Qualified Auditor			
Semi qualified assistant			
<b>TOTAL</b>			

Signature

(Authorized representative of Auditor) Seal of the Auditor Firm

**Note:-**

1. The rates quoted are for one year which will be applicable for subsequent years also.
2. TDS or other statutory deductions as applicable will be deducted by the MRRDA at the rates notified by Government of India from time to time from each bill.

**ANNEXURE III -A**

**FOR STATE INTERNAL AUDITOR AND 6 REGIONAL AUDITORS ONLY**

**Form No. F-1 (Refer to Para 8 of RFP)**

**Price Bid (to be uploaded in Excel format supplied by Department Only)**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Amount (Rs.)</b>
1.	Professional Fees (As calculated in F-1A)	
2.	Out of pocket expenses	
	<b>Total Audit Fees</b>	

**Form No. F-1 A (Refer to Para 8 of RFP)**

**Price Bid (to be uploaded on a letter head of firm in financial pocket only )**

<b>Designation</b>	<b>No of Man- days in a year</b>	<b>Fee Rate per Man day [Excluding GST]</b>	<b>Total</b>
Principal/Audit Partner			
Audit Manager/Qualified Auditor			
Semi qualified assistant			
<b>TOTAL</b>			

**Signature**

**(Authorized representative  
of Auditor) Seal of the  
Auditor Firm**

**Note:-**

1. The rates quoted are for one year which will be applicable for subsequent years also.
2. TDS or other statutory deductions as applicable will be deducted by the MRRDA at the rates notified by Government of India from time to time from each bill.

## ANNEXURE IV

## Technical proposal evaluation – Criteria and Scoring Scheme

Criteria	Sub Criteria	Scoring	Max Score	Documentation
1. Specific Experience of the audit firm relevant to the assignment	Experience in audit of PSU's	2 points for each audit of project supported by the Central & State Government completed during the last 5 years.	20	Details of such audits completed with copies of appointment letters.
2. Adequacy of the proposed methodology and work plan in responding to the Terms of Reference and Bank \requirements	Quality of the audit methodology proposed for the assignment	Refer grid given at the end ***	25	Detailed Audit Work Plan covers following areas: Compliance with MMGSY Guidelines, Accounts manual, Ops Manual For expend on ADB contracts, fund
	Detailed Work Plan meeting the requirement of the assignment	Adequacy and practicality of the Audit Work Plan suggested for the assignment in achieving the timelines provided in the RFP	5	utilization in accordance with the project legal agreement/s. Assessment of Internal Control environment; Deposits and Advances Contract management legal requirements Procedure.
	Organization and Staffing proposed for the assignment	1 point for each qualified staff (other than Team Leader and Audit Manager) proposed for the assignment	10	Composition of the team proposed for the assignment briefing their qualifications.
3. Team Leader/Audit Partner assessment	General experience	1 point for every year completed as Partner signing audit reports.	3	Certificate from the Audit Firm listing the entities whose audit reports have been signed by the Partner.

	Adequacy for the assignment	3 points for each PSU audit conducted either as Audit Partner or as Team Leader	15	Details of such audits completed in last 5 years with copies of relevant appointment letters and position of the staff in the audit As above.
		1 point for each audit of entities working in the relevant sector conducted either as Audit Partner or as Team Leader	5	Details of such audits completed with copies of relevant appointment letters and position of the staff in the audit As above.
	Experience in regional Language i.e. Marathi.	1 point each for knowledge of local language (for Team Leader) (Reading, Assistant Speaking and Writing)	2	
4. Turnover of the firm for the last 3 F.Y. 2013-14, 2014-15 & 2015 - 16		<ul style="list-style-type: none"> <li>• 15 points for Total Turnover of Rs. 50 lakhs or above in each of the last three FYs;</li> <li>• 8 points for Total Turnover above Rs 25 lakhs and upto Rs. 50 lakhs in at least two of the last three FYs;</li> <li>• 4 points for Total Turnover upto Rs. 25 lakhs in each of the last three FYs.</li> </ul>	15	Self-certified by the partner. The applicant firm will provide the total turnover. "Turnover" would mean the professional fee earned excluding GST and traveling, if billed separately.
		<b>Total</b>	<b>100</b>	

**\*\*\*Audit Methodology Evaluation**

S.No	Methodology	Max Score
1	Overall approach/experience to the audit assignment for providing opinion on the project financial statements, the adequacy of internal controls and funds have been utilized for the intended purposes in accordance with the project legal agreement/s and have been correctly reported in the IFR	15
2	Approach in preparing the Management Letter	5
3	Quality audit mechanism	5
	Total	25

**Technical & Financial Proposal will consist of:**

- i. Details of the Firm along with Details of partners (**Form T - 2**)
- ii. Financial Bid (**Form F - 1 & Form F - 1A**)

Particulars / Details of the Audit firm

SI No.	PARTICULARS	Supporting Documents required to be submitted along with this form
1	Name of the Firm	
2	Addresses of the Firm:	
	Head Office (HO)	Phone No: Fax No: Mobile No. of Head Office In-Charge:
	Date of establishment of the firm	
	Date since when is H.O. at the existing Station	
	Branch Office 1, 2, 3..... (Particulars of each branch to be given)	Phone No. : Fax No : Mobile No. of Head Office In-Charge:
	Mention the date of each branch offices since when existed at the existing place	
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 downloaded from ICAI website showing the name & address of H.O., B.O. and partners etc.
6	Empanelment No. with C& A G	Attach proof of empanelment with C&AG for the year under Audit (2016 -17) confirming that the firm is eligible for major PSU audits.
7	No. of Years of Firm Existence & Date of establishment of Firm	Attach latest copy of ICAI Certificate.
8	Turnover of the Firm in last three years , 2020-21, 2021-22 and 2022-23.	Attach a copy of Balance Sheet and P & L Account of the last three years 2020-21, 2021 - 22 and 2022-23 or a C.A. Certificate give Break-up of Audit Fee and Other Fees Received.

9	<p><b>Audit Experience of the Firm:</b></p> <ol style="list-style-type: none"> <li>1. Number of Assignments in Commercial / Statutory Audit</li> <li>2. Number of Assignments of Externally Aided Projects / Social Sector Project (excluding audit of Charitable Institutions &amp; NGOs)</li> </ol>	<p>1)List</p> <p>2)Copy of the Offer Letter &amp; the Fee Charged for each assignment.</p> <p><b>Note: (i) Please refer Annexure – 2 enclosed to the RFP / ToR for furnishing the required information as well as the evidences.</b></p> <p><b>(ii) Please assign Annexure No. to each evidence enclosed to the bid documents.</b></p>
10	<p><b>Details of Partners :</b></p> <p>Provide Following details:</p> <ul style="list-style-type: none"> <li>• Number of Full Time Fellow Partners associated with the firm</li> <li>• Name of each partner,</li> <li>• Date of becoming ACA &amp; FCA</li> <li>• Date of joining the firm,</li> <li>• Membership No.,.</li> <li>• Qualification</li> <li>• Experience</li> <li>• Whether the partners is engaged full time or part time with the firm.</li> <li>• Their Contact Mobile No., email and full Address</li> </ul>	<p>Attested latest Certificate of ICAI not before 31.3.2017</p>
11	<p><b>Details of key professional staff /Audit manager/ Team leader</b></p> <ul style="list-style-type: none"> <li>• Name of the staff</li> <li>• Qualification</li> <li>• No of years employed by firm</li> <li>• Total experience</li> </ul>	

**Note : The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).**