



Request for Proposal

Appointment of Statutory Auditor for Swachh Bharat Mission (G) in the state of Maharashtra through State Water and Sanitation Mission for the F.Y. 2022-23 & 2023-24

RFP Ref No.: WSSD/SWSM/SBM (G)/Statutory Audit/01/2024

Date: 15th March, 2024

Issued by:

Mission Director (SBM-G)
State Water and Sanitation Mission
Water Supply and Sanitation Department
1st Floor, CIDCO Bhawan, CBD Belapur (South Wing)
Navi Mumbai – 400 614
Tel: 022-27562546/27562363

Dated 22/06/2022

1. Online digitally sealed bids are hereby invited by Mission Director, State Water and Sanitation Mission (SWSM) on behalf of Government of Maharashtra from qualified Chartered Accountants Consulting firms having experience of similar works and financially sound bidders meeting eligibility criteria as per detailed prequalification conditions for following work.
2. The Government of Maharashtra has entrusted Mission Director, State Water and Sanitation Mission (the authority, hereafter) the task of Execution of following Project under Swatch Bharat Mission-Gramin in the State of Maharashtra.

Name of Project	Earnest Money Deposit	Estimated Cost (excluding GST)
Appointment of Statutory Auditor for Swatch Bharat Mission-Gramin program in the state of Maharashtra through State Water and Sanitation Mission for the F.Y. 2021-22 to 2023-24	INR 2.00 Lakh	All Bidders have to mention percentage above / below to Estimated Cost given for the BOQ of Part I in the Financial Bid.

3. The tender document is available on the e-Tendering website <https://mahatenders.gov.in>. The aspiring Consulting CA firms will have to download tender document from the website mentioned above. The CA firms have to submit application along with technical and relevant documents online within the specified period. Consulting CA firms need to pay EMD amount as mentioned above online or in the form of Bank Guarantee issued by Scheduled commercial banks in India.
4. The Chartered Accountants Consulting firms / Applicant should upload the documents in readable form, CA firm should take trial of uploaded documents by taking printout. The unreadable documents will be treated as null & void. The remaining documents will be evaluated. The decision of opening authority regarding this will be binding to all applicants.
5. Right to revise or amend this notice and / or bid documents fully or partly, prior to the last date of notice for submission of offers or any subsequent date is reserved by the undersigned.

6. Time Schedule for this RFP is as follows-

S. No.	Particulars	Details
1.	Date of publishing	16.03.2024
2.	On line bid document download	16.03.2024 13.00 hrs. to 30.03.2024 11.00 hrs.
3.	Last Date (deadline) & Time for Online Bid submission	30.03.2024 11.00 hrs.
4.	Date and Time for Opening of Technical Application	30.03.2024 12.00 hrs.
5.	Email for correspondence	actsbm1@gmail.com

Note: In case, there is holiday on any of the dates mentioned above, the activities assigned on that date shall be carried out on the next working day.

Mission Director-SBM (G)
State Water and Sanitation Mission

Disclaimer :-

a) The Mission Director, Swatch Bharat Mission-Gramin, New Mumbai on behalf of The State Water Supply and Sanitation Mission (SWSM) Maharashtra hereinafter referred to as “**Client**” has issued this Notice Inviting Request of Proposal (RFP) “**Appointment of Statutory Auditor for Swatch Bharat Mission-Gramin Program in the State of Maharashtra through State Water and Sanitation Mission for the F.Y. 2022-23 & 2023-24**”.

b) This RFP has been prepared with intent to invite prospective consulting Chartered Accountant firms and to assist them in making their decision of whether or not to submit a proposal. It is hereby clarified that this RFP is not an agreement and the purpose of this RFP is to provide the consulting firm(s) with the information to assist them in the formulation of their proposals. This RFP document does not purport to contain all the information consulting firms may require. This RFP may not be appropriate for all persons or entities and it is not possible for the Client to consider the investment objectives, financial situation and particular needs of each consulting firm.

c) Client has taken due care in preparation of information contained herein. However, this information is not intended to be exhaustive. The interested consulting firms are required to make their own inquiries so that they do not solely rely on the information contained in this RFP document in submitting their proposals. This RFP document includes statements, which reflect various assumptions and assessments arrived at by the Client in relation to the project. Such assumptions, assessments and statements do not purport to contain all the information that each consulting firm may require.

d) This RFP is not an agreement by or between the Client and the prospective consulting 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 Client, any of its authorities or agencies, or any of their respective officers, employees, agents, or advisors. The Client 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 RFP document. Each consulting firm is advised to consider this document as per his understanding and capacity. The consulting firms are also advised to do appropriate examination, enquiry and scrutiny of all aspects mentioned in this document before proper uploading. The consulting firms are also requested to go through this RFP document in detail and bring to notice of the Client, any kind of error, misprint, inaccuracies, or omission in the document. The Client 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 a proposal.

e) No reimbursement of cost of any type will be paid to persons or entities submitting a proposal. The consulting firm shall bear all costs arising from, associated with or relating to the preparation and submission of its proposal including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which

may be required by the Client or any other costs incurred in connection with or relating to its proposal.

f) This issue of RFP does not imply that the Client is bound to select and technically qualify proposals or to appoint the selected consulting firm, as the case may be, for the project and it reserves the right to reject all or any of the proposals without assigning any reasons whatsoever.

g) The Client may, in its absolute discretion but without being under any obligation to do so, update or amend the information contained in this RFP document before proposal submission deadline.

h) The Client, 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 RFP document or otherwise, including but not limited to the accuracy, adequacy, correctness, completeness or reliability of the RFP 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 consulting firm for participation in the uploading process) towards any Applicant or consulting firm or a third person, under any law, statute, rule, regulation or tort law, principles of restitution or unjust enrichment or otherwise.

i) The Client also accepts no liability of any nature whether resulting from negligence or otherwise caused arising from reliance of any consulting firm upon the statement contained in this RFP document.

j) Interested consulting firms, after careful review of all the clauses of this 'Notice Inviting Proposal', are encouraged to send their suggestions in writing to the Client. Such suggestions, after a review, may be incorporated into this RFP document as a corrigendum, which shall be uploaded onto the e-tendering website <https://mahatenders.gov.in>.

Section – 1

Instructions to bidder

Instructions to Consultants

Part - I

Standard

1. Definitions

- a) "**Client**" means the Mission Director, Swachh Bharat Mission-Gramin, State Water and Sanitation Mission, Water Supply and Sanitation Department, Government of Maharashtra, who has invited the bid for consultancy services and with whom the selected Consultant signs the Contract for the Services and to whom the selected consultant shall provide services as per the terms and conditions and TOR of the contract.
- b) "**SWSM**" means Water Supply and Sanitation Organization, GoM.
- c) "**Consultant**" means any entity or person or associations of persons who are eligible to submit their proposals that may provide or provides requisite Services to the Client under the Contract.
- d) "**Contract**" means the Contract signed by the Parties and all the attached documents listed in its Clause 1, that is the General Conditions (GC), the project specific conditions (SC), and the Appendices.
- e) "**Project specific information**" means such part of the Instructions to Consultants used to reflect specific project and assignment conditions.
- f) "**Day**" means calendar day.
- g) "**Data Sheet**" means an integral part of the RFP that is used to reflect specific country and assignment conditions to supplement or amend the provisions of the ITC
- h) **GoM** means the Government of Maharashtra.
- i) "**Instructions to Consultants**" means the document which provides short-listed Consultants with all information needed to prepare their proposals.
- j) "**Key Expert(s)**" means an individual professional whose skills, qualifications, knowledge and experience are critical to the performance of the Services under the Contract and whose Curricula Vitae (CV) is taken into account in the technical evaluation of the Bidder's Proposal.
- k) "**Non-Key Expert(s)**" means an individual professional provided by the Bidder and who is assigned to perform the Services or any part thereof under the Contract and whose CVs are not evaluated individually.
- l) "**Experts**" means, collectively, Key Experts, Non-Key Experts, or any other professional personnel of the consultant.

- m) "**Proposal**" means the Technical Proposal and the Financial Proposal.
- n) "**RFP**" means the Request for Proposal prepared by the Client for the selection of Consultants,
- o) "**Assignment / job**" means the work to be performed by the Consultant pursuant to the Contract.
- p) "**Sub-Consultant**" means any person or entity with which the Consultant subcontracts any part of the Assignment/job.
- q) "**Terms of Reference (TOR)**" means the document included in the RFP as Section 5 which explains the objectives, scope of work, activities, tasks to be performed, **respective responsibilities of the** Client and the Consultant, and expected results and deliverables of the Assignment/job.
- r) "**Joint Venture (JV)**" means an association with or without a legal personality distinct from that of its members, of more than one entity where one member has the authority to conduct all businesses for and on behalf of any and all the members of the JV, and where the members of the JV are jointly and severally liable to the Client for the performance of the Contract.
- s) "**Services**" means the work to be performed by the TPIA pursuant to the Contract.

2. Introduction

- a) The Client named in the Part II of Data Sheet will select a consulting CA firm/organization (the Chartered Accountant firm), in accordance with the method of selection specified in the Part II of Data Sheet.
- b) The name of the assignment/Job has been mentioned in the Part II of Data Sheet. Detailed scope of the assignment/ job has been described in the Terms of Reference Section.
- c) The date, time and address for submission of the proposals have been given in the Part II of Data Sheet.
- d) The consulting CA firms are invited to submit their Proposal, for consulting assignment named in the Part II of Data Sheet. The Proposal will be the basis for contract negotiations and ultimately for a signed Contract with the selected consulting CA firm.
- e) The consulting CA firms should familiarize themselves with Local conditions and take them into account in preparing and before submitting their Proposals.
- f) The Client will provide at no cost to the Consultants the inputs and facilities specified in the Part II of Data Sheet, assist the consultants in obtaining licenses and permits needed to carry out the Assignment/job, and make available relevant project data and reports.

- g) The consulting CA firm shall bear all costs associated with the preparation and submission of their proposals and contract negotiation. The Client 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 Consultants

3. GENERAL DETAILS OF WORKS:

3.1 SCOPE OF WORK:

Conducting Statutory Audit for Swachh Bharat Mission-Gramin program in the state of Maharashtra through State Water and Sanitation Mission for the F.Y. 2021-22 to 2023-24

3.2 EARNEST MONEY DEPOSIT (EMD)

The bidders are requested to deposit the EMD of Rs. 2.00 Lakh (Rupees Two Lakh only) through the Online Payment Gateway as integrated in the <https://mahatenders.gov.in> e-tendering solution or in the form of bank guarantee issued by Scheduled commercial bank only. Bank Guarantee should be valid for 180 days from the bid submission date. **Offers without EMD will not be considered for opening and the same be outright rejected.**

The original Bank Guarantee must be submitted on or before bid submission date, failing which the bid shall be summarily rejected.

The Earnest money shall be forfeited in the event of

- a) If the bidder withdraws or modifies his / its offer before the validity of the bid offer.
- b) If the successful bidder fails to deposit the Security Deposit in accordance with the conditions mentioned under the clause of Security Deposit and fails to sign the agreement within specified time limit.
- c) If during the evaluation process any information is found false/fraudulent/mala fide, then the authority shall reject the bid and, if necessary, initiate action as per the applicable law.

The decision of the authority regarding forfeiture of the EMD shall be final and binding upon bidders.

The Unsuccessful Bidder's (bidders not pre-qualified) EMD will be returned without interest within 120 days from the date of award of contract to successful bidders. EMD of successful bidders will be returned without interest after the award of contract and upon submission of the Performance Security or adjusted against submission of performance security.

3.3 PERFORMANCE GUARANTEE

The successful bidder shall submit 3 (three) % of the ordered value to the agency in the form of irrevocable Bank Guarantees from Nationalized/Scheduled Bank with additional 1 year validity

from the date of execution of agreement as PERFORMANCE GUARANTEE before issue of work order for implementation period.

The Performance Guarantee shall be released after successful completion of implementation period of said work as mentioned above.

4. General Guidelines for Online Submission

- a) E-tendering process will be conducted through <http://mahatenders.gov.in> in the e-tendering portal of Government of Maharashtra.
- b) To participate in e-tendering, the intending consultants shall register themselves in the website of <http://mahatenders.gov.in>. Detail information for registration and submission of offers through e-tendering process are available in Consultants Manual kit in the website <http://mahatenders.gov.in>. There is no charge for registration for consulting firms.
- c) RFP document is available on <http://mahatenders.gov.in> without any cost
- d) The date and time for online submission of proposals shall be strictly followed in all cases. The consulting firm should ensure that their proposal is submitted online before the expiry of the scheduled date and time. **No delay on account of any cause will be entertained.**
- e) Proposals not submitted online will not be entertained. Proposals submitted without two Proposal systems and by without e-tendering (<http://mahatenders.gov.in>) procedure shall be rejected.
- f) If for any reason, any interested consulting firm fails to complete any online stages during the complete tender cycle, department shall not be responsible for that and any grievance regarding that shall not be entertained.
- g) Proposal shall be submitted in two Envelopes i.e. Technical Bid in Envelope-1 & Price Bid in Envelope-2 through e-Tendering procedure on <http://mahatenders.gov.in> portal only (Technical Bid and Price Bid collectively shall be referred to as "Proposal").
- h) The consulting firm should obtain the required digital signature for submission of online bid.

5. Minimum Eligibility Criteria:

5.1 C.A. firms eligible for audit: Chartered Accountants firms those are empaneled with C&AG for Major Audit for the financial year 23-24. In this regard firm have to submit their details about the firm as per **Form 2**.

5.2 Firms must qualify following minimum criteria:

- 01 The Consulting firm should be Chartered Accountant Firm and should be empaneled with C&AG for major audit & ICAI the year 2023-24
- 02 The Chartered Accountant Firm must have minimum 5 full time partners (FCA) who are fellow members of the ICAI associated with the firm for a period not less than 10 years (as per certificate of ICAI as on 01.01.2024)
- 03 The Chartered Accountant Firm must have minimum 4 full time qualified employees who are the members of the ICAI associated with the firm for a period not less than

- 1 Year (as per certificate of ICAI as on 01.01.2024) also who are not associated with the other firm.
- 04 The Chartered Accountant Firm should have an average turnover of Rs. 300 lakhs p.a. in the last 3 years(i.e. F.Y 2020-21,2021-22 & 2022-23)
- 05 The Chartered Accountant Firm should have at least 3 assignments in Internal/Statutory Audit under PFMS of Centrally Sponsored Projects of Central Government implemented by state government Department During the F.Y 2020-21,2021-22 & 2022-23 and the assignment fees should not be less than Rs. 2,00,000/- Per assignment. (Firm must submit the experience certificate from auditee organization).
- 06 The Chartered Accountant Firm should have experience of at least 3 Internal/Statutory Audit Assignment of Centrally Sponsored Projects of Central Government During the F.Y 2020-21,2021-22 & 2022-23 and the assignment fees should not be less than Rs. 2,00,000/- Per assignment.
- 07 Bidder should be registered under GST act.
- 08 The Chartered Accountant Firm or any partner of the firm should not been blacklisted or debarred during the last 15 Years 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 the firm should give undertaking on Rs 500 Stamp Paper.
- 09 The Consulting firm should have head office or branch office in Mumbai/Thane/Navi Mumbai for the last 7 years as on 01.01.2024 headed by the FCA Partner for last 7 Years. Supporting documentary proof of ICAI Certificate (Firm Card) & Partnership deed should be attached.
- 10 The CA Firm must give the undertaking on Rs 500 Stamp Paper that the partner & Staff of the Firm are proficient in State Official Language (Read, Write & Understand) in Maharashtra.

5.3 Additional Information

- a) Any firm not qualifying all these minimum criteria need not apply as its proposal shall be summarily rejected.
- b) Supporting Documents for Eligibility Criterions:
Following supporting documents must be submitted by the firm along with the technical proposal:
- i. For S. No. 5.2. (01), the firm must submit an attested copy of Certificate of C&AG that firm is empaneled for the F.Y 2023-24
 - ii. For S. No. 5.2 (02), the firm must submit an attested copy of Certificate of ICAI as on 01.01.2024 will be considered only.
 - iii. For S. No. 5.2 (04), the firm must submit, a certified copy of the Audited Balance Sheet & Profit & Loss Account for the last three years. C.A. Firm may also provide the break-up of Fees (Audit Fee, Taxation and Others) along with financial statements duly certified by External Statutory Auditor.

- iv. For S. No. 5.2 (05) the firm must submit the copy of appointment letters / work completion certificate from the appointee organizations, where it is clearly mentioned regarding PFMS experience otherwise such experience will not be considered for evaluation.
- v. For S. No. 5.2 (06) the firm must submit a copy of the appointment letters / work completion certificate from the appointee organizations.
- vi. State Water & Sanitation Mission reserves the right to change / cancel the evaluation / marking criteria without assigning any reason for change in evaluation criteria as per requirement and in the interest of organization.
- vii. The originals of all supportive documentary evidences may be called for its verification at the time of technical scrutiny to ensure about its authenticity & genuinely.

6. Conflict of Interest

The Consultant has an obligation to disclose to the Client any situation of actual or potential conflict that impacts its capacity to serve the best interest of its Client. Failure to disclose such situations may lead to the disqualification of the Consultant or the termination of its Contract. Without limitation on the generality of the foregoing the Consultant shall not be hired under the circumstances set forth below:

- a) Conflict between consulting activities and procurement of goods or non-consulting services: A Consultant that has been engaged to provide goods or non-consulting services for a project, or any of its Affiliates, shall be disqualified from providing consulting services resulting from or directly related to those goods or non-consulting services. Conversely, a Consultant hired to provide consulting services for the preparation or implementation of a project, or any of its Affiliates, shall be disqualified from subsequently providing goods or non-consulting services resulting from or directly related to the consulting services for such preparation or implementation.
- b) Conflict among consulting assignments: Neither a Consultant nor any of its Affiliates shall be hired for any assignment that, by its nature, may be in conflict with another assignment of the Consultant.
- c) Relationship with Client's staff: A Consultant that has a close business relationship with professional personnel of the Client who are directly or indirectly involved in any part of:
 - (i) Preparation of the TOR for the assignment;
 - (ii) Selection process for the assignment; or
 - (iii) Supervision of the Contract resulting from the selection process; shall be disqualified.

- d) One proposal per consulting firm/agency: Based on the “One Bid per Bidder” principle, which is to ensure fair competition, a firm, and any Affiliates shall not be allowed to submit more than one Proposal individually as a single firm
- e) Any other form of conflict of interest other than (a) through (d) of this ITC 6

7. Corrupt and Fraudulent Practices

- a) It is Client’s policy to require that the Bidders observe the highest standard of ethics during the procurement and execution of such contracts. In pursuance of this policy, Client:
 - 1) will reject the result of evaluation of Proposals if it determines that the Consultant has engaged in any corrupt or fraudulent practice in competing for the contract in question
 - 2) will recognize a Consultant as ineligible, for a period determined by Client, to be awarded a contract if it at any time determines that the Consultant has engaged in any corrupt or fraudulent practice in competing for, or in executing, another contract
 - 3) will recognize a Consultant as ineligible to be awarded a contract if the Consultant is debarred by any Government / PSU.
 - 4) Client will recognize a Consultant as ineligible to be awarded a contract if the Consultant is debarred for the period starting from the date of issuance of this Request for Proposals up to the signing of the contract, unless (i) such debarment period does not exceed one year, or (ii) three (3) years have passed since such debarment decision. If it is revealed that the Consultant was ineligible to be awarded a contract according to above, Client will, in principle, impose sanctions against the Consultant.
- b) If the Client determines, based on reasonable evidence that the Consultant has engaged in any corrupt and fraudulent practice the Client may disqualify such Consultant after notifying the grounds of such disqualification.
- c) Furthermore, the Consultant shall be aware of the provision stated in various clauses of the General Conditions of Contract.

8. Restrictions on submission of Proposals and award of contract:

- a) The Consultant must submit only one proposal. If a Consultant submits or participates in more than one proposal for this RFP such proposals shall be disqualified

9. Proposal Validity:

a) Validity Period

- 1) The Consultant's Proposal must remain valid for a period specified in the Data Sheet after the Proposal submission deadline.
- 2) During this period, the Consultant shall maintain its original Proposal without any change including the availability of the Key Experts, proposed rates and total price.
- 3) It is established that any Key Expert nominated in the Consultant's Proposal without confirmation of his/her availability, such Proposal shall be disqualified and rejected from further evaluation.

b) Extension of Validity Period

- 1) The Client will make its best effort to complete discussions/ contract signing within this period. However, should the need arise, the Client may request, in writing, all Bidders to extend the validity period of their Proposals. Firms who agree to such extension shall confirm that they maintain the availability of the Key Experts named in the Proposal subject to the provisions of RFP.
- 2) The firms who do not agree have the right to refuse to extend the validity of their proposals in which case their Proposals will not be further evaluated.

c) Substitution of Key Experts at Validity Extension

- 1) If any of the Key Experts becomes unavailable for the extended validity period, the Consultant shall provide a written adequate justification and evidence satisfactory to the Client together with the substitution request.
- 2) If the Consultant fails to provide a replacement Key Expert with equal or better qualifications, such Proposal will be rejected.

10. Preparation of Proposals

a) Language of Proposals

- 1) The Proposal as well as all related correspondence exchanged by the Consultants and the Client shall be written in English/ Marathi/ Hindi language, unless specified otherwise.
- 2) Supporting documents and printed literature that are part of the Proposal may be in another language provided they are accompanied by an accurate translation of the relevant passages in the language of Proposal, in which case, for purposes of interpretation of the Proposal, such translation shall govern.

b) Completeness of RFP

Unless obtained in the manner specified in the RFP, the Client is not responsible for the completeness of the RFP, responses to requests for clarification, the minutes of the pre-bid meeting (if any), or addenda/ corrigendum to the RFP in accordance with ITC 11(c). In case of any contradiction, documents obtained directly from the Portal shall prevail

c) Information to be furnished

The Consultant is expected to examine all instructions, forms, and terms in the RFP in detail and to furnish with its Proposal all information and documentation as is required by the RFP. The information or documentation shall be complete, accurate, current, verifiable, and readable.

d) Cost of Proposals

The Consultant shall bear all costs associated with the preparation and submission of its Proposal and contract signing. The costs might include site visit, collection of information, and if selected attendance at agreement negotiations. The Client 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 Consultant.

11. Clarification and Amendments of RFP

a) Clarification of RFP

The Consultant requiring any clarification of the RFP shall contact the Client in writing at the Client's address specified in the DS or raise its enquiries by email. The Client shall upload its response on the Portal. Should the clarification result in changes to the essential elements of the RFP, the Client shall amend the RFP following the procedure under ITC 11(c).

b) Pre-Proposal Meeting

Considering the short time limit there will be no pre-proposal meeting.

c) Amendment of RFP

- 1) At any time prior to the Proposal submission deadline, the Client may amend the RFP by issuing an addendum in writing in sufficient time before the submission of Proposals. The addendum shall be uploaded on the Portal and will be binding on all the Bidders. To give the Bidders reasonable time in which to take an amendment into account in their Proposals the Client may, if the amendment is substantial, extend the Proposal submission deadline.
- 2) The Consultant may submit a modified Proposal substituting the already submitted Proposal in accordance with ITC 13 a(3) at any time prior to the Proposal submission

deadline. No modifications to the Technical or Financial Proposal shall be accepted after the Proposal submission deadline except as permitted under ITC 8(c).

12. Proposal Format, Submission and Content

a) Preparation of Proposal

- 1) Firm should login on the Portal and prepare the bid after following the complete procedure of Portal.
- 2) Firm should consider any corrigendum / addendum published on the Portal before submitting their bids.
- 3) Firm should login on the Portal well in advance for bid submission so that they can upload the bid in time i.e. on or before the bid submission time. Bidder will be responsible for any delay due to any issues

b) Preparation of covers: following covers should be submitted online only:

- 1) Cover 1: all technical proposal /documents as specified including bid processing fee and EMD.
- 2) Cover 2: Financial Proposal as specified.

c) Technical Proposal:

Following supporting documents must be submitted by the firm along with the technical proposal:

- i. For S. No. 1, the firm must submit an attested copy of Certificate of C&AG that firm is empanelled for the F.Y 2023-24
- ii. For S. No. 2, the firm must submit an attested copy of Certificate of ICAI as on 01.01.2022 will be considered only.
- iii. For S. No. 3, the firm must submit, a certified copy of the Audited Balance Sheet & Profit & Loss Account for the last three years. C.A. Firm may also be provided the break-up of Fees (Audit Fee, Taxation and Others) along with financial statements duly certified by External Statutory Auditor.
- iv. For S. No.4, the firm must submit a copy of the appointment letters & work completion certificate from the auditee organizations.
- v. For S. No. 5 the firm must submit the copy of appointment letters / work completion certificate from the appointee organizations, where it is clearly mentioned regarding PFMS experience otherwise such experience will not be considered for evaluation.
- vi. For S. No. 6 the firm must submit a copy of the appointment letters / work completion certificate from the appointee organizations.
- vii. The SBM-G reserves the right to change / cancel the evaluation / marking criteria without assigning any reason and to change in evaluation criteria as per requirement and in the interest of organization.
- viii. The originals of all supportive documentary evidences may be called for its verification at the time of technical scrutiny to ensure about its authenticity & genuinely.

- ix. The firm or any partners of the firm should not be black listed by any PSUs, Govt. Co., ICAI or any other organization in respect of any assignment or behavior. [*Self-attested affidavit on Rs.500/- stamp paper is to be given in this regard by the authorized person of the firm*].
- x. 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 letter head.
- xi. As per the Government mandate, Goods & Service Tax Registration (GST) of the said firm is mandatory and registered in Maharashtra.

13. Selection Process of the Auditor

13.1 General Process:

1. The CA firms securing less than cut off marks 80% in technical evaluation will not be communicated as they have not qualified in the technical bid and their Financial Bid will not be opened.
2. The firms qualifying in technical bid will be notified on mahatender.gov.in that they have been shortlisted in the technical bid and their Financial Bid opening date shall also be communicated to them on www.mahatender.gov.in.
3. The selection process of auditor shall be subject to review by, GOI/ Office of Chief Controller of Accounts, GOI / Audit parties of the AG.

14. Bid Opening and Evaluation

14.1 Bid Opening:

The bids will be opened on prescribed date and time as per NIT (Notice Inviting Tender) as intimated. The bidder/authorized representatives may remain present at the date, time and place stipulated in Detailed Tender Notice. Following procedure will be adopted for opening of bids.

- 1) First of all information about number of bids received will be announced.
- 2) The technical bid will be downloaded by the bid opening authority to check their validity as per requirements. If any particular document of any bid is either missing or does not meet the requirements specified, then a note to that effect will be made by the bid opening authority. The Employer will carry out the process of scrutiny and analysis of various documents/ data received in technical bid.
- 3) After analysis and scrutiny of the documents with respect to the requirements of the bidding is over, the Employer shall declare the outcome of the scrutiny and will open financial bid of the bidders whose technical bid satisfies the qualification criteria, in their presence, if they choose to remain present.

14.2 Justification of Bid:

To assist in examination, evaluation of bid, the Employer may ask bidders individually for clarification of their offer including break up costs, reasons in case of very high / very low offer. But no change in price or substance of the bid shall be sought, offered or permitted.

14.3 Bid Liable For Rejection:

- a) The bid is likely to be rejected if on opening it is found that the bidder has not strictly followed the procedure laid down for submission of bid.
- b) The bidder has proposed conditions, which are inconsistent with or contrary to the terms and conditions specified.
- c) Additions, deletions, corrections or alterations made by the bidder on any page of the bid document, without affixing signature / initials.
- d) Any pages are missing or not properly numbered serially with appropriate index prepared.
- e) The bidder has not signed each page of the bid.
- f) The bidder has specified any additional condition.
- g) The bidder has not attached all documents as stated in the tender.
- h) If not accompanied with EMD.

14.4 Evaluation and Comparison of Bids:

A two-stage Quality & Cost Based Selection (QCBS) procedure will be adopted in evaluating the proposals with the technical evaluation being completed prior to any financial proposals being opened. The Technical Proposals will be evaluated using the following criteria.

Eligibility criterion of the firms shall be based on the various criteria as given in the table below. The technical proposal evaluation shall be based on the following parameters.

Sl. No.	Particulars	Minimum Criteria	Max Marks	Evaluation Criterion
1.	Number of Fellow Partners associated with the firm for not less than 10 years (As per certificate of ICAI as on 01.01.2024)	5 FCA	15	For 5 FCA partners = 0 marks, For each additional FCA Partner 1 Mark.

2	Number of Full time Qualified (not Associated with Other Firm) ACA/FCA Employee with the firm who are members of the ICAI associated with the firm for a period not less than 1 Year (as per certificate of ICAI as on 01.01.2024)	4 ACA	10	For 4 Fulltime Qualified Employee = 0 marks, for each additional Full time Qualified employee 2 Mark subject to maximum of 10 Mark.
2	Turnover of the firm (Average annual audited turnover in last three financial years i.e. F.Y 2020-21,2021-22 & 2022-23)	Minimum Average Rs.300 Lakhs	10	Turnover Rs 300 Lakhs = Nil mark, over and above 0.5 mark for per 20 lakhs subject to maximum of 10 Marks.
3.	Experience of the firm in implementation/Audit under PFMS of centrally sponsored project during the F.Y 2020-21,2021-22 & 2022-23 (Based on the no. of experience certificate). If assignment fees is Rs. 2,00,000/- Per Annum or More.	3 Assignment	5	For 3 assignment =Nil mark over and above 1 mark per assignment subject to maximum 5 Mark. Experience certificate from the auditee organisation along with fees is needs to be attached.
4.	Experience of the firm in Internal /Statutory Audit of centrally sponsored project During the F.Y 2020-21,2021-22 & 2022-23. If assignment fees is Rs. 2,00,000/- Per Annum or More.	5 Assignment	20	Up to 5 Assignment = Nil Mark over and above 1 mark per assignment subject to maximum 20 Mark.
5	Experience of the firm in Internal /Statutory Audit of centrally sponsored project implemented by State Government Department of Maharashtra in F.Y 2020-21,2021-22 & 2022-23.If assignment fees is Rs. 2,00,000/- Per Annum or More.		15	Up to 5 Assignment = Nil Mark over and above 1 mark per assignment subject to maximum 15 Mark.
6	Experience of the firm in Internal /Statutory Audit of centrally sponsored project implemented by State Government Department of Maharashtra in F.Y 2020-21,2021-22 & 2022-23.If		10	5 Marks Per Assignment subject to Maximum of 10 Marks.

	assignment fees is fifty lakh or more			
7	Adequacy of the proposed technical approach, methodology & work plan as per generally accepted standards & Considering the target date of completion of audit along with experience of State Water Sanitation Mission.		20	As per the evaluation of the proposal.
			100	

- i. Supporting Documents must be submitted by the firm along with the technical proposal.
- ii. The criteria "Adequacy of the proposed Technical Approach, Methodology & work plan" is further sub divided into the following three sub-criteria as per details given in the Form 1 to 6 and marks have to be allotted as under:
- iii. The firm must achieve at least 80% of the marks to qualify on technical parameters.
- iv. The firm having experience of Statutory Audit at State & District Level in Maharashtra will be given additional weight age.
- v. The Mission Director, SBM-G reserves the right to change / cancel the evaluation / marking criteria without assigning any reason and to change in evaluation criteria as per requirement and in the interest of organization.

15. Award of Contract:

Quality and competency of C.A.'s services shall be considered, as the paramount requirement. The decision of the award of the contract would be as under.

- (a) Technical proposals scoring 80% or more marks will only be considered for financial evaluation. The MD SWSM SBM-G shall notify those bidders whose proposal did not meet the minimum qualifying mark or were considered non responsive to the letter of invitation and terms of reference, indicating that their financial proposals will be kept unopened.
- (b) The MD SWSM SBM-G shall simultaneously notify the bidders that have

secured the minimum qualifying mark, indicating the date and time set for opening of financial proposals will be published on <https://mahatenders.gov.in>.

(c) The financial proposal shall be opened online publicly in the presence of the bidders or their authorized representative who choose to attend. The name of bidders, the quality scores, and the proposed cost shall be read and recorded when the financial proposals are opened. The employer shall prepare minutes of the public opening.

(d) The formula for final evaluation based on technical marks and financial offer will be as follows;

- Maximum weightage for Technical Score (Ts) is 80.
- Maximum weightage for Financial offer (Fs) is 20.
- The formula for total Sum Score (Ss) is as below;

1) $Ss = Ts + Fs$

2) $Ts = Tc / Th$

*80 Where

Tc = Technical Score under consideration. Th = Highest Technical Score in that tender.

3) $Fs = Fl / Fc$

*20 Where

Fl = Lowest Financial Score in that tender. Fc = Financial Score under consideration.

- The bidder securing highest sum score will be selected and will be asked to justify the rates quoted. Also he will have to produce the break-up of the rates quoted.

(e) In case the same score is achieved by two or more CA firms after evaluation through QCBS method, the selection of the Auditor shall be done considering following factor (priority - wise) as decided by the SWSM: -

- i) Technical score.
- ii) Turnover of the firm

iii) Experience of audit of Government assignments including SBM-G.

16. Notification of Award (LOA):

Prior to the expiration of bid validity period or any such extended period, the Client will notify the successful bidder in writing by a registered letter that his bid has been accepted. This letter (herein after called as letter of acceptance) shall name the sum, which the Client will pay to Consulting Firm as prescribed in contract. The notification of award will constitute formation of contract. Upon furnishing the performance security by the successful bidder & after signing the contract agreement, the work order will be issued by the Mission Director, SBM-G, Maharashtra.

17. STAMP DUTY:

The bidder shall bear the cost of stamp duty on agreement cost as per the Indian Stamp Duty Act (1995 or any latest revision) provision applicable during the contract period at the rates applicable at the time of acceptance of bid.

At present, as per Maharashtra Stamp Duty Rule Section 10 (D) and Government of Maharashtra, Notification dated 03-06-2016 Section 63, the Stamp Duty is as shown below:

No	Agreement Cost	Stamp Duty
1	Up to Rs 10 Lakhs	Rs 500/-
2	Above Rs 10 Lakhs	Rs 500/ + 0.10% Agreement Cost above Rs 10 Lakhs subject to maximum of Rs 25 Lakhs.

18. Performance Security:

1) Within 15 days from the date of issue of Letter of Acceptance; the successful bidder shall deliver to the Employer a performance Security of 3% of total value of Contract in the form of Bank Guarantee of any Nationalize or Scheduled Commercial Bank.

2) Failure of the successful bidder to comply with the requirements of performance security shall constitute sufficient ground for cancellation of the award and forfeit of Earnest Money deposit.

3) EMD amount will be returned to the successful bidder only after receipt of performance security

4) Performance security will be returned to bidder within 1 month after expiry of performance bank guarantee (PBG) period.

5) For this as given in the tender document Security Deposit will stand forfeited, in case of any breach of term and/or conditions of the tender and/or contract.

19. Corrupt or Fraudulent Practices:

Mission Director, State Water Sanitation Mission, Swatch Bharat Mission-Gramin (MD SWSM SBM-G) requires that the bidders shall observe the highest standards of ethics in execution of the contract. In pursuant to this policy, Swatch Bharat Mission-Gramin (SBM-G).

1) Defines, for the purpose of this provision, term set forth as below

- i) "Corrupt Practice" means the offering, giving, receiving or soliciting of anything of value to influence the action of the public official in the procurement process or contract execution; and
- ii) "Fraudulent Practice" means a misrepresentation of facts in order to influence a procurement process or execution of the contract to the detriment of the Employer.

2) Will reject a proposal for award, if it determines that the bidder recommended for award has engaged in corrupt or fraudulent practices in competing for the contract in question.

3) Will declare a firm ineligible, either indefinitely or for a stated period of time, to be awarded any SBM-G contract, if it at any time determines that the firm has engaged in corrupt or fraudulent practices in competing for, or in executing SBM-G contracts.

20. Payment Terms:

Lump sum payments will be made of the agreed amount, within 30 days of receipt of bill duly verified by the designated officer of SBM-G in duplicate.

21. Contract Period – Total Contract period is two years depending upon requirement for period covered under Audit of FY 2022-23 & FY 2023-24 however it may be extended subject to approval of Government.

PART – II : Data Sheet

Sr. No.	Information	Details
1.	Tender Fee	Rs. 20,000/- + Rs. 3600 (18% GST) = Rs. 23600 payable via online payment gateway available on online e-tendering portal.
2.	Earnest Money Deposit (EMD)	Rs. 200,000/- (Rupees two lakh only) to be paid online on the e-tendering portal at the time of submission of the tender. Earnest Money Deposit may be submitted in the form of Bank Guarantee issued by scheduled commercial bank. The original Bank Guarantee must be delivered to Mission Director, State Water and Sanitation Mission 1st Floor, CIDCO Bhawan, CBD Belapur (South Wing), Navi Mumbai – 400 614 within 4 days from the date of opening of the technical bids failing which the bid shall be summarily rejected.
3.	Bid Validity Period	120 days from the date of opening of the technical bid
4.	Contract Period	The total contract duration will be two years plus six months as per requirement of scope of work from Date of award of contract. However issue of work order for each financial year will be separately.
5.	Performance Security	3% to be paid online or may be submitted in the form of cash deposit or Bank Guarantee issued by scheduled commercial bank. If Paid Online, EMD of the successful Bidder can be converted in to performance Security, and remaining amount can be paid via BG or cash deposit.
6.	Last date for furnishing Performance Security in the form of Bank Guarantee issued by scheduled commercial bank by the selected agency	Within One week from the date of award of contract notification. The Performance Security shall be valid for One Year after the completion of contract period.
7.	Last date for signing the contract	As intimated in notification of award of contract by the <i>Tender Inviting Authority</i>

21. General Conditions of Contract

21.1 Definitions and abbreviations:-

Unless excluded by or repugnant to the context.

- 1) The expression Mission Director, SBM-G as used in the tender papers shall mean the competent authority.
- 2) The expression Employer / Owner / Buyer / Purchaser as used in the tender papers shall mean the Mission Director, Swachh Bharat Mission-Gramin , Maharashtra, Mumbai.
- 3) The expression “Bidder” or “Tenderer” as used in the tender papers shall mean the company/agency/firm/organization who is interested to purchase the tender document and then would like to submit the offers as prospective bidder.
- 4) The “Contract” shall mean The agreement entered into between the owner and the contractor as recorded in the contract form signed by the parties include all attachment the notice of tender, the sealed quotation and the tender documents including the tender and acceptance thereof together with the documents referred to therein, & the accepted conditions with annexure mentioned therein. All these documents taken together shall be deemed to form one contract and shall be complementary to one another. Contract is deed of contract together with its entire accompaniment and those later incorporated in it by internal consent.
- 5) The “Consultant” shall mean the individual or firm, undertaking the work & shall include legal representative of such an individual or persons comprising such firms and permitted, assigns of such individual or firm or company.
- 6) “Employer’s/Owners Representative” shall mean as Government Servants/ Officers working under the Mission Director, Swachh Bharat Mission-Gramin , Maharashtra, Mumbai
- 7) The “Contract Sum”/”Contract Price” shall mean the sum/price/rate for which the tender is accepted.
- 8) The “Day” shall mean a day of 24 hours from midnight to midnight irrespective of the number of hours worked in any day in that week

- 9) The “Contract Period” means period specified in the tender document for entire execution of contracted works from the date of notification of award.
- 10) The “Accepting Authority” shall mean the Mission Director, Swatch Bharat Mission-Gramin , Maharashtra, Mumbai.

21.2 Communication:-

Written notice shall be deemed to have been duly served or delivered in person to the individual or member of the firm or to an officer of the Swatch Bharat Mission-Gramin (SBM-G) for whom it was intended, if delivered at or sent by registered or certified mail to the last business address known to him who gives the notice. The notice on the E-Mail shall be deemed to have been duly served. The address given in the bidders tender on which all notices, letters & other communications to the contractor shall be mailed or delivered, except that said address may be changed by the Contractor by notifying the owner in writing.

This shall not preclude the service of any notice, letter or other communication upon the Contractor personally.

21.3 Laws and Regulations:

- 1) Governing Law: The contract shall be governed by and construed in accordance with the laws and by-laws of India, the State of Maharashtra and the local bodies in this region. All disputes arising under or in relation to this Agreement shall be subject to jurisdiction of the Courts in Navi Mumbai only to the exclusion of other courts.
- 2) DISPUTES: Any dispute arising out of the Contract, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration in accordance with the laws of the Government of India.

21.4 Force Majeure clause;

“If, at any time, during the continuance of this contract the performance in whole or in part by either party of any obligation under this contract shall be prevented or delayed by reason of any war, hostility, acts of the public enemy, civil commotion, sabotage, fires, floods, explosions, epidemics, quarantine restriction, strikes, lock-

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

21.5 Permits, Fees, Taxes:

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

21.6 Income Tax and Other Taxes:

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

21.7 Statutory Increases in Duties, Taxes Etc.:

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

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

21.8 Price Variation:

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

21.9 Labor laws and other applicable laws:

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

Terms of References (TOR)

Appointment of Statutory Auditor for Swatch Bharat Mission-Gramin program in the state of Maharashtra through State Water and Sanitation Mission for the F.Y. 2022-23 & 2023-24

Background

II) Background Information

Swatch Bharat Mission - The Government has recently launched SBM (G) II for sustaining gains of first phase of the programme. Effective solid and liquid waste management (SLWM) is an important component of SBM(G) - II which focuses on four key areas - management of solid waste including plastic wastes, bio-degradable solid wastes (including animal wastes), grey water management, and faecal sludge management. The program envisages creating awareness regarding the concept of 3Rs (reduce, reuse and recycle) amongst the rural population, encouragement for implementing GOBAR-dhan schemes, promoting development of revenue generation models based on SLWM and skill development of the rural population through co-ordination with NDSC, development of faecal sludge management capabilities through coordination of new units..

Generating effective solid and liquid waste management systems in rural Maharashtra is a challenge considering the lack of awareness and established, documented practices, scalable models around SLWM, inadequate facilities available for faecal sludge management, limited options and lack of knowledge on various cost effective technologies suitable for rural areas, inefficient Operation and Maintenance of the systems, etc. Government of Maharashtra, under State Water and Sanitation Mission through State Water and Sanitation Mission (SWSM) is seeking to engage an organization/ firm/ agency to work as State Project Management Unit (PMU), for a period of four years from the date of initiation, to achieve the goals related to the SLWM component of phase II of SBM (G).

State Water and Sanitation Mission (SWSM): The State Water and Sanitation Mission (SWSM) is registered under societies Act 1860, in the year 2010, for coordination, convergence, and policy guidance at the State level for water supply schemes, and is headed by Chief Secretary of the State. The SWSM registered as a Society will undertake the Swatch Bharat Mission in rural part of Maharashtra. The State Government has defined the broad framework to execute the Swatch Bharat Mission projects in rural part of Maharashtra. SWSM, a state level institution headed by Hon.Addl. Chief Secretary of Maharashtra with Joint Secretary of Water Supply and Sanitation Department. The State Water and Sanitation Mission is the organisation responsible for implementation of SBM in the state.

As a part of its structured approach to provide human resource related services to the SWSM and to ensure overall objective of SBM to be achieved, it is essential to have efficient skilled based human resources at various levels across the state i.e. at state level, district or block level.

District Water and Sanitation Mission (DWSM)-

The District Water and Sanitation Mission (hereinafter referred as "DWSM") is overall responsible for implementation of SBM (G) - 2 at district level. DWSM will be headed by District Chief executive officer of the corresponding Zilla parishad and members as mentioned in the SBM guidelines. To support DWSM, depending on the quantum of work, size of district, various human resources are required and which are mostly in place.

The functions of DWSM are i) to ensure preparation of Village Action Plan after taking stock of each village for SLWM, ii) Finalise District Action Plan (DAP) to provide SLWM to every rural household,

iii) provide administrative approval of schemes/ projects at district level, iv) identify villages requiring support, v) engage agencies and monitor their performance and other roles mentioned in the SBM guidelines. The proposed staff would assist the Mission Director of SWSM and Head, District Water and Sanitation Mission (DWSM) in execution of SBM projects in rural parts of Maharashtra.

Fund flow

SWSM will open a single nodal account in any scheduled commercial bank. SWSM will obtain details from these banks operational in State headquarters on services like PFMS compliance necessary for SBM-G implementation. The releases by the Government of India to the State Government will be made to their State treasuries from where States will be transferring the fund to the single nodal account of SWSM within 15 days along with the corresponding matching State share. The SWSM can use the existing single nodal account of erstwhile NRDWP or may open a new account in any scheduled commercial bank at the State Headquarters for maintaining the nodal account under SBM-G, in case there is no single nodal account.

Any change in the nodal account will be allowed only with the concurrence of Department/ National Mission. A written undertaking from the Bank needs to be made available to the effect that the bank will follow the Guidelines of Government of India for making payments from Department/ National Mission Fund. The SWSM will communicate the details of the Bank branch, IFSC code and the account number to Department/ National Mission. Bank will allow transaction in nodal account only when the request for making the transaction is received through PFMS mode and if done through treasury, same will be captured/ reflected in PFMS system by making suitable interface between concerned State treasury and PFMS systems and then only transaction be allowed. Bank will agree to abide by the instructions issued from time to time by Department/Mission regarding operation of the Account. The Integrated Management Information System (IMIS) software would support Accounting System and would be enabled to allow rural water supply department/SWSM and Bank branch concerned to make data entry online for the transactions to be made by them.

Money accruing as interest will be credited to the same account and reflected in the Utilization Certificate (UC) of the relevant year. The expenditure out of the interest amount will be made on items of work as permitted in the guidelines. Any deviation of expenditure will be guided by the instructions/guidelines to be issued by Department/ National Mission from time to time. The Bank will intimate to the SWSM the interest amount credited by it to the account on quarterly basis.

The State Government/ SWSM will decide about the matching fund as per the prescribed funding pattern. On receipt of the Central and State share of SBM-G by the SWSM in the single nodal account, its allocation among the Districts, based on the annual district action plans (DAP) finalized by the respective SWSM shall be made within two weeks. Based on the allocation, a drawl limit will be set for every district by the SWSM and it will authorize districts to raise payment advice and payment will be made from Single Nodal Account.

DWSM will get the work implemented as per the DAP and fund available at the district level, through Gram Panchayat.No advance to any other account be made except to that of executing agency towards mobilization advance as per contract.

Part 3: Scope of Work

Objective of Statutory Audit Services:

The essence of Audit Policy is to ensure adequate independent, professional audit assurance that the funds received by implementing agencies were used for the purposes intended, that the Annual Project Financial Statements are free from material misstatement, and that the terms of fund release were complied with in all material respects.

The objective of the audit of the Project Financial Statement (PFS) is to enable the auditor to express a professional opinion as to whether

- (1) The Project Financial Statement give a true and fair view of the sources and applications of project funds for the period under audit examination;
- (2) The funds were utilized for the purposes, for which they were provided,
- (3) The procurement procedure prescribed in the Maharashtra Procurement Manual has been followed; and
- (4) In addition, where applicable, the auditor will express a professional opinion as to whether the Financial Management Reports submitted by project management may be relied upon

The books of account that provide the basis for preparation of the PFS/CFS of the society are established to reflect the financial transactions of the project/society and are maintained by SBM-G and its constituent state, district level units.

Audit Standards

The audit will be carried out in accordance with the Auditing Standards promulgated by the Institute of Chartered Accountants of India. The auditor should accordingly consider materiality when planning and performing the audit to reduce audit risk to an acceptable level that is consistent with the objective of the audit. Although the responsibility for preventing irregularity, fraud, or the use of credit/loan proceeds for purposes other than as defined in the legal agreement remains with the borrower, the audit should be planned so as to have a reasonable expectation of detecting material misstatements in the project financial statements.

Audit Scope

A) In conducting the audit, special attention should be paid to the following:

- i. All external 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.
- ii. Effective Project Financial Management Systems, including internal controls, were in operation throughout the period under audit examination. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls, and any needs for revision; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of

- remedying weak controls or creating them where there are none; verification of assets and liabilities; and integrity, controls, security and effectiveness of the operation of the computerized system; and
- iii. Counterpart funds have been provided and used in accordance with the relevant legal agreements and only for the purposes for which they were provided;
 - iv. All necessary supporting documents, records, and accounts have been kept in respect of all transactions including expenditures reported. Clear linkages should exist between the books of account and reports presented
 - v. The Office Accounts have been prepared in accordance with the accounting principles defined in the Operational Guidelines of SBM-G and give a true and fair view of the Financial Position of the Project at the year end and of receipt and expenditures for the year ended on that date; and
 - vi. Goods and Services financed have been procured in accordance with the procurement procedure prescribed in the Procurement Manual of Government of Maharashtra.
 - vii. Comply with all the audit requirements as specified in “ The Operational Guidelines For The Implementation of Swachh Bharat Mission-Gramin - issued by Government of India, Ministry of Jal Shakti, Department of Drinking Water and Sanitation, Swachh Bharat Mission-Gramin, New Delhi 110 003”
 - viii. To verify the Statement of reconciliation with accounts of the implementing agency and issue CA Certificate confirming its accuracy
 - ix. Report adherence to auditing of GPs or it's sub-committee's accounts be done regularly.
 - x. Issuance of Audit reports and compilation of financials as per formats prescribed in Annexure III of the SBM-G operational Guidelines.
 - xi. Conclusion of audit and submission of Audit report by 31st of August from the end of the relevant financial year. Draft Audit report needs to be submitted 15 Days before to make necessary corrective measures.
 - xii. Any other area deemed necessary for the purpose of issuance of Audit report and issuance of certificates as required to be submitted for release of funds which is to be certified by the auditor.
 - xiii. It is the responsibility of the CA Firm to report whether the expenditure is incurred on the inadmissible expenses .
 - xiv. The External Auditor should hold entry conference at the time of commencement of audit & exit conference after completion of audit to discuss the audit observation and minutes of the same is enclosed along with the audit report.
 - xv. During the audit if auditor detects any fraudulent transaction they should report to the SWSM SBM-G, Office Immediately along with supporting documents.
 - xvi. The Statutory Auditor appointed should provide the audit schedule 15 days before commencement of audit.
 - xvii. The Statutory Auditor appointed should provide the Comments on Action Taken Report of the previous year's Statutory Audit Reports & AG Audit reports.

- xviii. The composition of the team of personnel which the Statutory Audit would propose to provide and the task which would be assigned to each team member.
- xix. The Statutory Auditor should recommend the list of units for which special audit is to be carried out by the state level official.
- xx. The audit will be conducted at the respective units only i.e. in the respective district offices only.
- xxi. To report the differences in the expenditure reported in UC, IMIS & PFMS.
- xxii. To verify whether the expenditure incurred on non IMIS Scheme as per the Direction Issued from this office.
- xxiii. The representative of the CA Firm i.e. Partner or the employee of the firm should attend the office as per the requirement of the MD SBM-G (SWSM).

B) Period, Timing and Sample Coverage of Statutory Audit:

The Statutory Audit will be done on yearly basis starting from Financial Year 2021-22. Consulting CA firm should prepare Financial Proposals on the figure based on the following units to be audited.

Sr. No.	Units	Numbers
1	SWSM, SBM-G Maharashtra (State Office)	1
2	Zila Parishad Offices (ZP)	34
3	Block (Taluka)	351
4	Gram Panchayat*	27745
	Total units	28131

*Only those GP to be audited to whom the grant is released during the Year 2022-23 & GP having opening balance so accordingly no of GP to be audited will be increased or decreased.

C) Audit Report should consist of following:

The Audit report, financial statements and relevant schedules showing the consolidation of all the ZP, Taluka & Gram Panchayat offices as prescribed in the SBM-G operational Guidelines shall include the following

- i. Audit Opinion
- ii. Consolidated Balance sheet showing accumulated funds of the project balances, other assets of the project, and liabilities, if any.
- iii. Consolidated Income & Expenditure account for the year ending on 31st March 2023.
- iv. Consolidated Receipt and Payment Account for the year ending on 31st March 2023.
- v. Other Consolidated Schedules to the Balance sheet as appropriate, but which shall include.
 - 1. Statement of Fixed Assets in the form of a Schedule,

2. Schedule of Advances (Age-wise analysis)
 3. Schedule of all Cash & Bank Balances (Attach bank reconciliation statements)
 4. Schedule of Program wise statement of expenditure
- vi. Notes on Accounts showing the accounting policies followed in the preparation of accounts and any other significant observation of the auditor.
- vii. Auditor shall have to specify the significant observations, including internal control weaknesses for each program and also specify the institution to which these relates to enable/ facilitate appropriate follow up action.
- viii. Scheme wise Utilization Certificates (UCs) as prescribed in the Operational guidelines of Swatch Bharat Mission-Gramin; duly tallied with the Income & Expenditure and expenditure on Fixed Asset during the financial year (which have been shown as capitalized) also Attach a statement showing the details of expenditures clubbed in the Utilisation Certificate tallying with the Income & Expenditure Account and Schedules forming part of it.
- ix. The Management of SWSM (SBM-G) should sign the financial statements and provide a written acknowledgement of its responsibility for the preparation and fair presentation of the financial statements and an assertion that the project funds have been expended in accordance with the intended purposes as reflected in the financial statements.
- x. All other statement & certificates as required to be submitted for the released of fund which is to be certified by the auditor.
- xi. The consolidation of financial statements of all units of the State, Districts and all its allied units etc., at periphery & State level along with its Certification of Statement of Expenditures (SOEs) & UCs for submission of report to GOI.
- xiii. Any other area deemed necessary for the purpose of issuance of Audit report and issuance of certificates as required to be submitted for release of funds which is to be certified by the auditor.
- xiv. An Audit Report on the Project Financial Statements should be prepared in accordance with the Auditing Standards promulgated by the Institute of Chartered Accountants of India. Those standards require an audit opinion to be rendered related to the financial statements taken as a whole, indicating unambiguously whether it is unqualified or qualified and, if the latter, whether it is qualified in certain respects or is adverse or a disclaimer of opinion. In addition, the audit opinion paragraph will specify whether, in the auditor's opinion, (1) the funds were utilized for the purposes for which they were provided, (2) expenditures shown in the Project Financial Statement (PFS) are eligible for financing under the relevant loan or credit agreement and, where applicable.

D) Statements Of Expenditures And Financial Management Reports

In addition to the audit of the PFS, the auditor is required to audit all IMIS Reports during the period under audit examination. The auditor should apply such tests as the auditor considers necessary under the circumstances to satisfy the audit objective. In particular, these expenditures should be carefully examined for project eligibility by reference to the relevant financing agreements. Where ineligible expenditures are identified as having been included in withdrawal applications and reimbursed against these should be separately noted by the Auditor.

An Audit Report on the Project Financial Statements should be prepared in accordance with the Auditing Standards promulgated by the Institute of Chartered Accountants of India. Those standards require an audit opinion to be rendered related to the financial statements taken as a whole, indicating unambiguously whether it is unqualified or qualified and, if the latter, whether it is qualified in certain respects or is adverse or a disclaimer of opinion. In addition, the audit opinion paragraph will specify whether, in the auditor's opinion, (1) the funds were utilized for the purposes for which they were provided, (2) expenditures shown in the PFS are eligible for financing under the relevant loan or credit agreement and, where applicable, (3) the IMIS report submitted during the period are supported by adequate detailed documentation maintained in the project accounting offices. A sample audit report wordings are shown at Annexes 2a, 2b, 2c, 2d and 2e.

E) Management Letter

In addition to the Audit Report on the Project Financial Statements, the Auditor may prepare a management letter containing recommendations for improvements in internal control and other matters coming to the attention of the auditor during the audit examination, possibly including matters such as the following:

- 1) Observations on the accounting records, systems, and controls that were examined during the course of the audit
- 2) Deficiencies or weakness in systems and controls, together with specific recommendations for improvement
- 3) Compliance with financial covenants in the financing agreements matters that might have a significant impact on the implementation of the project
- 4) The status of recommendations from previous management letters, including any issues which remain to be addressed and any issues which recurred
- 5) Any other matters that the auditor considers pertinent.

F) Period, Timing And Sample Coverage of Statutory Audit

The Statutory Audit will be done on yearly basis for Financial Years i.e. 2022-23 & 2023-24 for 2 years.

F-1) Timing: The Audit would be carried out annually and the report should be provided to the SWSM SBM-G latest by 31st August, each year from the end of relevant financial year to facilitate approval and placement before the General Body or any other committee delegated by the General Body and submission to the Funding/Financing Agencies by 30th September each year. The Auditor must submit the Consolidated audit Reports in five copies to Mission Director at State office SBM-G (SWSM) in time. However the Audit report of FY 2022-23 will be submitted in 15 Days.

F-2) Period of Appointment: The Auditor will be appointed to conduct Audit for the financial year 2022-23 & 2023-24 his services may be further extended as per the performance of Auditor and need of SWSM, Maharashtra SBM-G. The Auditor shall submit all the Audit Reports of SWSM SBM-G before 31st August, of every year from the end of relevant financial year. However the Audit report of FY 2022-23 will be submitted in 15 Days.

F-3) Review of the Audit Report- Audit Report may be reviewed to assess whether Auditor delivered all reports and documents specified in the contract, in the form and manner and within the time period as specified; Assess whether the reports and documents are easily understandable or not; Has the auditor satisfied the expectations of service quality, such as Adequacy, Applicability, Effectiveness, Innovativeness and Impartiality; to examine whether auditors are covering the scope of work and achieving the objectives of assignment set forth in the description of service mentioned.

General: The auditor should be given access to any information relevant for the purpose of conducting the audit.

1. The Mission Director, Swachh Bharat Mission-Gramin (SBM-G) reserves the right to keep, amend, and accept/reject of any proposal/clauses/criteria according to the need / requirements in the interest of organization.
2. The CA firms listed by C&AG for major audit for the F.Y 2023-24 will be eligible to submit their proposals. In support of the same the C.A. firm has to attach copy of the C&AG empanelment duly certified. In absence of said supportive document the proposal will be summarily rejected.

Section IV – Minimum Cost of Contract

Team Composition & Number of Teams for the assignment: As there are a large number of districts and implementing entities below a district, with 100% coverage and time bound completion schedule, more than one team will need to be constituted for the assignment. The team(s) for the assignment (including those for audit of district & sub district level implementing units) must be headed by **Partner/Qualified CA employee of the Firm** with one semi-qualified C.A. (C.A. Inter) and two support staff (Junior Auditor/Articles). The number of teams may be constituted in a manner that each team does not have responsibility for audit of more than 4 districts in a State. The technical proposal must clearly elaborate on the team composition.

It may be noted that a record of the team shall be maintained district wise visit and team has to collect a certificate of their attendance giving their name, designation and date of visit etc. duly certified the head of that facility.

Minimum Cost

The minimum audit fees per year inclusive of all the charges including Traveling, TA / DA etc (excluding taxes) is as under Applicable Taxes will be at the time of invoicing.

Sr. No.	Units	Minimum Fees P.A
1	SWSM, SBM-G Maharashtra (State Office)	5,00,000
2	For 1 Zila Parishad Offices (ZP)	40,000
3	For 1 Block (Taluka)	10000
4	For 1 Gram Panchayat	750

Note: As this tender is only for the CA Firms ,the Firms those are interested to be appointed will have quote above minimum audit fees (Calculated on the basis of quantum & quality of work) considering the Guidelines no. CA (7)/3/2016, DT 07/04/2016 issued by Institute of Chartered Accountants of India.

Appointment of Statutory Auditor for Swatch Bharat Mission-Gramin program in the state of Maharashtra through State Water and Sanitation Mission for the F.Y. 2022-23 & 2023-24

Bill of Quantities (BOQ)

Validate		Print		Help					
Tender Inviting Authority: Mission Director (SBM-G), State Water and Sanitation Mission, Water Supply and Sanitation Department									
Name of Work: Appointment of Statutory Auditor for Swatch Bharat Mission (G) in the state of Maharashtra through State Water and Sanitation Mission for the F.Y. 2022-23 & 2023-24									
Contract No: WSSD/SWSM/SBM (G)/Statutory Audit/01/2024									
Name of the Bidder/ Bidding Firm / Company :									
PRICE SCHEDULE									
(This BOQ template must not be modified/replaced by the bidder and the same should be uploaded after filling the relevent columns, else the bidder is liable to be rejected for this tender. Bidders are allowed to enter the Bidder Name and Values only)									
NUMBER #	TEXT #	NUMBER #	TEXT #	NUMBER	NUMBER #	NUMBER #	NUMBER #	NUMBER #	TEXT #
Sl. No.	Item Description	Quantity	Units	Estimated Rate	BASIC RATE In Figures To be entered by the Bidder Rs.	TOTAL AMOUNT Without Taxes	TOTAL AMOUNT With Taxes	TOTAL AMOUNT In Words	
1	2	4	5	6	13	53	54	55	
1	Audit Fees								
1.01	SWSM, SBM-G Maharashtra (State Office)	1.000	Nos	500000.00		0.000	0.000	INR Zero Only	
1.02	Zila Parishad Offices (ZP)	1.000	Nos	40000.00		0.000	0.000	INR Zero Only	
1.03	Block (Taluka)	1.000	Nos	10000.00		0.000	0.000	INR Zero Only	
1.04	Gram Panchayat* (where Grant is released by SBM)	1.000	Nos	750.00		0.000	0.000	INR Zero Only	
Total in Figures						0.000	0.000	INR Zero Only	
Quoted Rate in Words		INR Zero Only							

The Cost is excluding taxes. "Total Amount with Taxes" in Col. 54 will show the same amount as quoted basic rate as tax rates are not mentioned in the background. The actual tax will be applicable as per prevailing tax rates at the time of invoicing.

Form -2

Particulars/Details of the Firm

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	Date: Attach copy of certificate of ICAI as on date of advertisement
	No. of Years of Existence of Firm	No. of years - 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.	PAN No. - Attach copy of PAN card
4	Firm GST Registration No.	GST Registration No. - Attach copy of Registration
5	Firm's Registration No. with ICAI	Registration No. with ICAI - Attach copy of certificate of ICAI as on date of advertisement
6	Empanelment No. with C & A G	Empanelment No. with C & A G - Attach proof of empanelment with C&AG for the year 2023-24
7	Whether the firm is listed as Major Audit firm by C&AG	Yes / No If yes, Attach copy of C&AG Major Auditor Certificate for the F.Y 2023-24.
8	Turnover of the Firm in last three years i.e. During the F.Y 2020-21,2021-22 & 2022-23	Rs. Lakhs Mention the yearly turnover of the firm. Attach balance sheet and P&L Account of the last three years duly certified by Chartered Accountant in Practice who is not the partner of the firm 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 2018-19,2019-20 & 2020-21	Mention the Average Annual Turnover. Provide a Chart
10	Experience of the firm in implementation/Audit under PFMS of centrally sponsored project during the F.Y 2020-21,2021-22 & 2022-23 (Based on the no. of experience certificate). If assignment fees is Rs. 2,00,000/- Per Annum or More.	Mention the Number of assignment also attached Copy of the Appointment Letter/ work completion certificate from the auditee organisations
11	Experience of the firm in Internal /Statutory Audit of centrally sponsored project During the F.Y 2020-21,2021-22 & 2022-23. If assignment fees is Rs. 2,00,000/- Per Annum or More.	Mention the Number of assignment also attached Copy of the Appointment Letter / work completion certificate from the auditee organisations
12	Experience of the firm in Internal /Statutory Audit of centrally sponsored project implemented by State Government Department of Maharashtra in F.Y 2020-21,2021-22 & 2022-23. If assignment fees is Rs. 2,00,000/- Per Annum or More.	Mention the Number of assignment also attached Copy of the Appointment Letter / work completion certificate from the auditee organisations
13	Experience of the firm in Internal /Statutory Audit of centrally sponsored project implemented by State Government Department of Maharashtra in F.Y 2020-21,2021-22 & 2022-23.If assignment fees is fifty lakh or more	Mention the Number of assignment also attached Copy of the Appointment Letter / work completion certificate from the auditee organisations
14	<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. 	Attested copy of Certificate of ICAI as on date of advertisement. Also provide a tabular chart.

Form -3

A. Details of Qualified Staff (Chartered Accountants)

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

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

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

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

Others

1						
2						
..						

Form-4

**Details Of Structure & Composition Of Team And Task Assignments –
Deployed For Proposed Assignment**

Each team will constitute of minimum 4 members with qualifications as below:

Name	Position/ Number	Team	No's (Minimum)	Educational Qualification	Key Responsibilities or Task Assigned	Relevant Experience and period of association with the firm	Name of the firm to which he belongs in case of Associate	Number of Man days estimated for task completion
Chartered Accountant	Team Leader		1					
Semi- Qualified (CA Inter)	Individual District Lead	Team	1					
Support Staff (Jr Auditors)	Support to District/ team lead	State	2					
Total estimated man days required to complete the task								

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

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

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

Form -5

Description of Approach & Work Plan for performing the Audit of SBM-G

A. Technical Approach :

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

B. Work Plan along with the time required for each work/ assignment in the State/ District/ Blocks etc:

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

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

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

The Experience of the Firm in executing the similar assignment of Statutory Audit of Centrally Sponsored Scheme, Teams composition proposed for the assignment etc.

Form-6 : Brief of Relevant Experience: (Please provide all tables on separate sheet)

- A.** Experience of the firm in implementation/Audit under PFMS of centrally sponsored project during the F.Y 2020-21,2021-22 & 2022-23 (Based on the no. of experience certificate). If assignment fees is Rs. 2,00,000/- Per Annum or More.

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

- B.** Experience of the firm in Internal /Statutory Audit of centrally sponsored project During the F.Y 2020-21,2021-22 & 2022-23. If assignment fees is Rs. 2,00,000/- Per Annum or More.

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

C. Experience of the firm in Internal /Statutory Audit of centrally sponsored project implemented by State Government Department of Maharashtra in F.Y 2020-21,2021-22 & 2022-23. If assignment fees is Rs. 2,00,000/- Per Annum or More.

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