



**REQUEST FOR BID**  
**(Open E - Tender)**

**Selection of Auditor Firm for Statutory audit of MSRLM & Other Scheme for  
the FY- 2023-24 & 2024-25**

Tender Ref No.: MSRLM/SMMU/STAAUDIT/07/2024-25

eTender ID: 2024\_MSRLM\_1073726\_1

Date:- 21/08/2024

**Issued by:**

**UMED - Maharashtra State Rural Livelihood Mission  
Rural Development & Water Conservation Department  
Government of Maharashtra**

5<sup>th</sup> Floor, CIDCO Bhawan, CBD Belapur (South Wing)

Navi Mumbai – 400 614

Tel: 02227562552

Website: <http://www.umed.in>

## I. Disclaimer

- a) The Chief Executive Officer of Maharashtra State Rural Livelihoods Mission (MSRLM), on behalf of Rural Development Department Government of Maharashtra hereinafter referred to as "Tender Inviting Authority (TIA) has issued this Notice Inviting Tender (hereinafter referred to as the "Tender Document") for **Selection of Auditor Firm for Statutory audit of MSRLM & Other Scheme for the FY- 2023-24 & 2024-25**
- b) This tender document has been prepared with intent to invite prospective applicants / CA firm and to assist them in making their decision of whether or not to submit a bid. It is hereby clarified that this tender is not an agreement and the purpose of this tender is to provide the CA firm (s) with the information to assist them in the formulation of their bids. This tender document does not purport to contain the entire information Chartered Accountant firms may require. This tender may not be appropriate for all persons or entities and it is not possible for the TIA to consider the investment objectives, financial situation and particular needs of each CA firm.
- c) MSRLM has taken due care in preparation of information contained herein. However, this information is not intended to be exhaustive. The interested Chartered Accountant firms are required to make their own inquiries so that they do not solely rely on the information contained in this tender document in submitting their bids. This tender document includes statements, which reflect various assumptions and assessments arrived at by the TIA in relation to the project. Such assumptions, assessments and statements do not purport to contain all the information that each Chartered Accountant firm may require.
- d) This tender is not an agreement by or between the TIA and the prospective Chartered Accountant firms or any other person and the information contained in this document is provided on the basis that it is non-binding on the TIA, any of its authorities or agencies, or any of their respective officers, employees, agents, or advisors. The TIA makes no representation or warranty and shall incur no liability under any law as to the accuracy, reliability or completeness of the information contained in the tender document. Each Chartered Accountant firm is advised to consider this document as per his understanding and capacity. The Chartered Accountant firms are also advised to do appropriate examination, enquiry and scrutiny of all aspects mentioned in this document before bidding. The Chartered Accountant firms are also requested to go through this tender document in detail and bring to notice of the TIA, any kind of error, misprint, inaccuracies, or omission in the document. The TIA reserves the right not to proceed with the project, to alter the timetable reflected in this document, or to change the process or procedure to be applied. It also reserves the right to decline to discuss the project further with any party submitting the bid.
- e) No reimbursement of cost of any type will be paid to persons or entities submitting a bid. The Chartered Accountant firm shall bear all costs arising from, associated with or relating to the preparation and submission of its bid including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by the TIA or any other costs incurred in connection with or relating to its bid.
- f) This issue of tender does not imply that the TIA is bound to select and technically qualify bids or to appoint the selected Chartered Accountant firm, as the case may be and it reserves the right to reject all or any of the bids without assigning any reasons whatsoever.

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

## **II. Background Information**

Details are described in ToR

## **III. Objective of Assignment**

To select the Chartered Accountant firm for statutory audit of MSRLM & All others Schemes implemented by MSRLM for the FY -2023-24 & 2024-25.

## 1. Invitation of Bid

The Chief Executive Officer of Maharashtra State Rural Livelihoods Mission (MSRLM) invites Online Bids through e-Tender portal (<https://mahatenders.gov.in>) from eligible Chartered Accountant firms for **Selection of Auditor Firm for Statutory audit of MSRLM & Other Scheme for the FY- 2023-24 & 2024-25. The selection of Chartered Accountant firm will be based on Least Cost Selection (LCS) Method.** The Chartered Accountant firms are advised to study this tender document carefully and visit the site before submitting their bids in response to this Notice Inviting Tender. The submission of a bid in response to this tender shall be deemed to have been done after careful study and examination of this document and the actual site survey with full understanding of its terms, conditions and implications.

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

### 1.1 Key Events and Dates

Sr. No.	Particulars	Dates
1	Date & Time for commencement of downloading tender document	Date : 21/08/2024
2	Last date & Time for sending requests for clarifications	Date : 26/08/2024 Time: 12.30 hrs
3	Last Date & time for downloading the tender document	Date : 29/08/2024 Time: 15.00 hrs
4	Date, Time and place of Pre- Bid meeting	Date : 26/08/2024 Time: 15.00 hrs
5	Last Date (deadline) & Time for submission of bids	Date : 29/08/2024 Time: 15.00 hrs
6	Date and Time for Opening of Technical Bids	Date : 30/08/2024 Time: 15.00 hrs
7	Date and Time for Opening of Commercial Bids	Will be published on <a href="https://mahatenders.gov.in">https://mahatenders.gov.in</a>

Note: Chartered Accountant firms are requested to frequently visit <https://mahatenders.gov.in> to see any change in scheduled dates, and for any other changes made in the bidding document through

corrigendum etc. If there is any difference between date mentioned in tender document and date mentioned on <https://mahatenders.gov.in>, in such case date mentioned on <https://mahatenders.gov.in> is final.

### 1.2 Other Important Information related to Bid

Sr.No.	Information	Details
1.	Tender Fee	Rs. 4200/- (Rupees Four thousand two hundred only) to be paid online on the e-tendering portal at the time of submission of the tender
2.	Earnest Money Deposit (EMD) (to be paid online)	Rs. 70,000/- (Rupees Seventy thousand only) to be paid online on the e-tendering portal at the time of submission of the tender.
3.	Bid Validity Period	120 days from the date of opening of the technical bid
4.	Performance Security	5% of the quoted value
5.	Last date for furnishing Performance Security in the form of Bank Guarantee or Demand Draft	Within fifteen (15) days of the date of award of contract Notification. The Performance Security shall be valid for 60days after the ending of the rate contract/extended date of rate contract
6.	Last date for signing the contract	As intimated in Letter of Acceptance by the <i>Tender Inviting Authority</i>

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**Chief Executive Officer**  
**Maharashtra State Rural Livelihoods Mission**

## 2. Instructions to Chartered Accountant Firms

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

### 2.1 General Information and Guidelines

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

### 2.2 Consortium Conditions: Not Applicable.

### 2.3 Tender Document Fees

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

### 2.4 Earnest Money Deposit (EMD)

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

- a) The EMD shall be denominated in Indian Rupees only. No interest will be payable to the Chartered Accountant Firm on the amount of the EMD.
- b) The EMD should be valid for 90 days from the date of technical bid opening.

- c) The bids submitted by Chartered Accountant Firms without the prescribed EMD, will be rejected.
- d) The Unsuccessful Chartered Accountant Firm's EMD will be returned within 120 days from the date of opening of the commercial bid.
- e) The EMD of successful Chartered Accountant Firm will be returned after the award of contract and submission of the Performance Security in the form of Bank Guarantee / Demand Draft within specified time and in accordance with the format given in the tender document.
- f) The EMD may be forfeited:
1. If a Chartered Accountant Firm withdraws his bid or increases his quoted prices during the period of bid validity or its extended period, if any.
  2. If successful Chartered Accountant Firm fails to sign the Contract or to furnish Performance Security in the form of Bank Guarantee / Demand Draft within specified time in accordance with the format given in the tender document.
  3. If during the bid process, a Chartered Accountant Firm indulges in any such deliberate act as would jeopardize or unnecessarily delay the process of bid evaluation and finalization. The decision of the TIA regarding forfeiture of the EMD shall be final and binding upon Chartered Accountant Firms.
  4. If during the bid process, any information is found false/fraudulent/mala fide, then the TIA shall reject the bid and, if necessary, initiate action.

## 2.5 Contact Details

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

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

## 2.6 Pre-Bid Meeting

*As per para 1.1 Key Events and Dates*

## 2.7 Corrigendum / Amendment to the Tender

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

## 2.8 Completeness of Response

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

## 2.9 Bid Preparation Cost

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

## 2.10 Right to Termination

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

## 3 Bid Submission Instructions

### 3.1 Online Bid Submission

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

### 3.2 Eligibility Criteria

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

Sr No	Eligibility Criteria
01	The 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 5 years (as per certificate of ICAI as on 01.07.2024)
03	The Chartered Accountant Firm should have an average turnover of Rs. 100 lakhs p.a. in the last 3 years (i.e. F.Y 2021-22, 2022-23 & 2023-24) (Relevant documents viz, audited Financial Statements / Certificate from Chartered Accountant in support of satisfying the criteria should be submitted)
04	The Chartered Accountant Firm should have experience of at least 5 assignments of Internal /Statutory Audit under PFMS of External Aided Projects (excluding the Audit of Charitable Institutions/NGOs) of State & Central Government Department During the FY 2021-22, 2022-23 & 2023-24. (Per Annum assignment fees should be Rs. 200,000/- or more excluding GST)
05	The Chartered Accountant Firm should have at least 2 Statutory Audit under PFMS of External Aided Projects (excluding the Audit of Charitable Institutions/NGOs) in Government Department of Maharashtra during the FY 2021-22, 2022-23 & 2023-24. (Per Annum assignment fees should be Rs. 200,000/- or more excluding GST)
06	Bidder should be registered under GST act.
07	The Chartered Accountant Firm or any partner of the firm should not been blacklisted or debarred by any PSUs, State Government or Central Government Department/Union Territory/ Local Authority/ Central and State Government Undertaking or Government Organizations or any other organization in respect of any assignment or behavior for this firm should give undertaking on Rs 100 Stamp Paper during the last 10 Years.

- Note-**
1. The firm should not apply in Joint venture or in association with anyother firm. Such proposals will be summarily rejected.
  2. The Firm selected this assignment is not eligible for the Statutory audit or any other service provider as a vender for MSRLM.

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

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

- a) Tender Acceptance Letter:- Form - 1
- b) Chartered Accountant Firm Information:- Form- 2
- c) Details of Experience / Performance Statement:- Form-3
- d) Description of approach, Methodology and work plan for perofrming the assignment / job- Form No-4
- e) Turnover certificate issued by chartered accountant firm:-Form-5.
- f) Details of Key experts proposed - Form No-6
- g) CV of Team Leader – Form no-7
- h) Declaration Form –8 (To be given on Rs.100 Non Judicial stamp paper)
- i) Details of Fellow Partners associated with the firm - Form no -9
- j) POWER OF ATTORNEY FOR SIGNING OF BID - Form no -10
- k) CA Firms registration with C&AG Certificate
- l) ICAI Firm registration Certificate as on 01/07/2024
- m) GST Registration Certificate.

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

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

- i. The financial bid shall be submitted separately as prescribed in BOQ format online only. The firm has to quote consolidated audit fees giving a break up of professional (audit) fees including out of pocket expenses like Boarding / Lodging, TA / DA etc.
  - ii. Percentage (or proportion) of funds involved/turnover shall not be basis for quoting the audit fee, and in such case the proposal shall be rejected.
  - iii. Auditor should plan the audit in such a way that the maximum numbers of facilities are covered during the visit and also to ensure about the completion of audit in a time bound manner.
- a) The Chartered Accountant charges should be submitted in BOQ format which include Lumpsum amount inclusive of out pocket expenses like TA DA, Boarding lodging etc. for one years statutory audit.
  - b) The rates ones offered must remain fixed and must not be subject to change for whatsoever reason within the period of the contract.
  - c) In case the same audit fee is quoted by two or more CA firms, the selection of auditor shall be done considering the following factors (priority-wise): -
    - (i) Highest Technical score.
    - (ii) Highest Turnover of the firm.

### **3.5 Validity of Bid**

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

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

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

### **3.7 Language**

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

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

- a) This tender document is not an offer and is issued with no commitment. The TIA reserves the right to withdraw the tender document and change or vary any part thereof, at any stage. The

TIA reserves the right to disqualify any Chartered Accountant Firm, should it be so necessary at any stage.

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

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

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

### **3.10 Non-Conforming Bid**

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

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

### **3.11 Disqualification**

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

- a) The bid is not submitted in accordance with the procedure and formats prescribed in this document or treated as non-conforming bid.
- b) During the validity of the bid, or its extended period, if any, the Chartered Accountant Firm increases the quoted prices.
- c) The Chartered Accountant Firm qualifies the bid with own conditions.
- d) The bid is submitted in an incomplete form.
- e) The information submitted in the Technical bid is found to be misrepresented, incorrect or false, accidentally, unwittingly or otherwise, at any time during the processing of the Contract (no matter at what stage) or during the tenure of the Contract including the extension period, if any.
- f) The Commercial bid is enclosed with the Technical bid.

- g) The Chartered Accountant Firm tries to influence the bid evaluation process by unlawful/corrupt/fraudulent means at any point of time during the tender process.
- h) In case any one Chartered Accountant Firm submits multiple bids or if common interests are found in two or more Chartered Accountant Firms, the Chartered Accountant Firms are likely to be disqualified,
- i) The Chartered Accountant Firm fails to deposit the Performance Security in the form of Bank Guarantee or Demand Draft or fails to enter into a Contract within specified period mentioned in the notification of award of contract or within such extended period, as may be specified by the TIA.
- j) Any form of canvassing / lobbying / influence / query regarding short listing etc. will be treated as disqualification. While evaluating the bids, if it comes to the TIA's knowledge expressly or implied, that some Chartered Accountant Firms may have colluded in any manner whatsoever or otherwise joined to form an alliance resulting in delaying the processing of bid, then the Chartered Accountant Firms so involved are liable to be disqualified for this Contract as well as for a further period of four years from participation in any of the tenders floated by the TIA.
- k) If the Technical bids contains any information on price, pricing policy, pricing mechanism or any information indicative of the commercial aspects of the bid.

### **3.12 Acknowledgement of Understanding**

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

### **3.13 Mode Of Selection -**

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

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

### **4.1 Bid Opening**

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

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

Envelope No. A (Technical bid) of the Chartered Accountant Firms will be opened online through- e tendering procedure.

### **4.3 Evaluation of Technical Bid**

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

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

<b>Sl. No.</b>	<b>Particulars</b>	<b>Minimum Criteria</b>	<b>Max Marks</b>	<b>Evaluation Criterion</b>
1.	Number of Fellow Partners associated with the firm for not less than 5 years (As per certificate of ICAI as on 01.07.2024)	5 FCA	15	For 5 FCA partners = 10 marks, For each additional FCA Partner 1.5 Mark & ACA Partner 1 Mark subject to maximum 15 marks.
2	Turnover of the firm (Average annual in last three financial yrs.)	Minimum Average Rs.100 Lakhs	15	Turnover Rs 100 Lakhs = 5 mark, over and above 1 mark for per 5 lakhs subject to maximum of 15 Marks.
3.	The Chartered Accountant Firm should have experience of at least 5 assignments of Internal /Statutory Audit under PFMS of External Aided Projects (excluding the Audit of Charitable Institutions/NGOs) of State & Central Government Department During the FY 2021-22, 2022-23 & 2023-24. (Per Annum assignment fees should be Rs. 200,000/- or more excluding GST)	5 Assignment	20	Up to 5 assignment = 3 mark over and above 1 mark per assignment subject to maximum 20 Mark.
4.	The Chartered Accountant Firm should have at least 2 Statutory Audit under PFMS of External Aided Projects (excluding the Audit of Charitable Institutions/NGOs) in Government Department of Maharashtra during the FY 2021-22, 2022-23 & 2023-24. (Per Annum assignment fees should be Rs. 200,000/- or more excluding GST)	2 Assignment	20	Up to 2 assignment = 5 mark over and above 1 mark per assignment subject to maximum 20 Mark.
5.	Adequacy of the proposed Technical Approach, Methodology & work plan as per generally accepted standards also considering the target date of report submission.		20	As per the evaluation of the Proposal
6.	Experience in the Statutory Audit of NRLM / SRLM (any State & only state or District office) Schemes during last 5 Year i.e. From F.Y. 2019-20 to 2023-24		10	1 Mark Per assignment subject to maximum 10 Marks.
			100	

- c) The Chartered Accountant Firms are required to submit all required documentation in support of the criteria specified as per the formats specified in this tender document.
- d) In any case, in the event of any deviation from the factual information provided by the Chartered Accountant Firm in technical bid, the deviation can reject the bid and also ban the Chartered Accountant Firm from participation in any future tenders in the state of Maharashtra.
- e) At any time during the bid evaluation process, the MSRLM committee may seek verbal / written clarifications from the Chartered Accountant Firms. The committee may seek inputs from their professional experts in the evaluation process.
- f) The committee reserves the right to do a reference check of the past experience stated by the Chartered Accountant Firm. Any feedback received during the reference check shall be taken into account during the technical evaluation process.
- g) The Chartered Accountant Firms scoring minimum 75 marks out of the 100 marks in technical evaluation based on above mentioned marking system shall be declared as technically qualified.**
- h) The Firms those are interested to be appointed will have quote minimum audit fees of Rs. 10,45,000/- for yearly (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.**
- i) The Chief Executive Officer, Maharashtra State Rural Livelihood Mission (MSRLM) reserves the right to keep, amend, and accept/reject of any proposal/clauses/criteria according to the need / requirements in the interest of organisation.
- j) The Firm or partners of the firm must comply with the Chartered Accountants Act, 1949, other notification & guidelines issued by the ICAI from Time to time.
- k) If required constitution of the team is not deployed/The assignment is outsourced to some other firm or chartered accountants, the state may take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Ministry/ICAI informed.
- l) Joint venture/ Consortium of the firm are not allowed if the proposal is submitted in JV/Consortium in that case proposal is summarily rejected.
- m) General Power of Attorney signed by all the partners authorizing the one partner to signed the proposal on behalf of the firm.
- n) Any response received after the due date or not found to be in accordance with the above procedure, maybe liable to be rejected outright and the decision of the MSRLM in this regard shall be final.
- o) The firm having experience of audits of NRLM projects in India will be given the additional weightage during evaluation.
- p) As per the Government mandate, Goods & Service Tax Registration (GST) of the said firm is mandatory.
- q) The originals of all supportive documentary evidences may be called for its verification in case of selection to ensure about its authenticity & genuinely.
- r) The CEO, Maharashtra State Rural Livelihood Mission, Maharashtra (MSRLM), Mumbai may take its own decision while evaluating the proposal with regard to awarding weightage on Technical & financial scrutiny.

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

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

## **5 Award Criteria**

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

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

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

## **7 Notification of Award**

- a. Before expiry of the bid validity period, the TIA will notify the successful Chartered Accountant Firm(s) in writing, by registered / speed post or by fax or by email that its bid have been accepted by the Tender Inviting Authority.
- b. The successful Chartered Accountant Firm, upon receipt of the acceptance letter, shall furnish the required performance security in the form of Bank Guarantee or Demand Draft and submit an agreement in the prescribed format within 15 days, failing which the EMD will be forfeited and the award will be cancelled.
- c. After cancellation of award of contract with L1 Chartered Accountant Firm, TIA reserves the right to call L2 and asked to match the rate offered by L1. If L2 accept the offer, award of contract will be issued to L2. If L2 refuse to match the rate with L1, then L3 will ask to match rate with L1 and If L3 accepts award of contract will be issued to L1 and so on. In such case EMD submitted by L2, L3...will not forfeit if they refuse to match the rate with L1.
- d. The Notification of Award shall constitute the formation of the Contract.

## **8 Placeof Work -**

As per Terms & Refernces & Scope of work.

## **9 Contract Period:-**

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

## **10 Signing of Contract:**

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

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

Failure of the successful Chartered Accountant Firm to agree with the terms and conditions of the tender document shall constitute sufficient grounds for the annulment of the award, resulting which the TIA may call for new bids and at the same time, invoke the performance Security of the successful Chartered Accountant Firm.

## **12 Performance Security Deposit**

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

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

## **13 Subletting -**

Subletting of contract is not permitted.

## **14 Payment Terms**

As per mentioned in terms of reference

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

## **16 Corrupt or Fraudulent Practices**

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

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

## **17 Laws and Regulations**

- 1) Governing Law: The contract shall be governed by and construed in accordance with the laws and by-laws of India, the State of Maharashtra and the local bodies in this region. All disputes arising under or in relation to this Agreement shall be subject to jurisdiction of the Courts in Navi Mumbai only to the exclusion of other courts.
- 2) DISPUTES:
  - a) If a dispute of any kind whatsoever arises between the bidder & MSRLM, the matter shall be referred in writing to the Secretary, Rural Development Department, Maharashtra within 14 days from the date of dispute.
  - b) The Secretary, Rural Development Department, Maharashtra State, Mantralaya Mumbai shall give his decision in writing within 28 days of receipt of such representation. The decision of the Secretary, Rural Development Department, Maharashtra State, Mantralaya Mumbai shall be final & binding on both parties.

## **18 Force Majeure clause**

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

## **19 Permits, Fees, Taxes**

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

## **20 Income Tax and Other Taxes:**

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

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

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

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

## **22 Price Variation**

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

## **23 Labor laws and other applicable laws**

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

## 24 Scope of Work / Terms of References

### **TERMS OF REFERENCE (ToR)**

#### **Statutory Audit Terms of Reference for F.Y 2023-24 & 2024-25**

##### **1. Introduction**

Maharashtra State Rural Livelihoods Mission (MSRLM) is an independent and autonomous institution registered society under the Societies Registration Act 1860. Maharashtra State Rural Livelihoods Mission is implementing National Rural Livelihoods Mission (NRLM), Mahila Kisan shaktikaran pariyojana (MKSP) Start up village entrepreneurship program (SVEP), RSETI – Rural Self Employment Training Institute etc. A special component under National Rural Livelihoods Mission is National Rural Economic transformation project (NRETP), which is funded jointly by Government of India, IDA & Government of Maharashtra.

##### **2. Background**

Initially, it was envisaged that the Mission, to be implemented over a period of 12 years, will support and strengthen the community based organizations i.e. Federations, Producer Organizations, SHGs. The NRLM will be implemented in selected areas in an intensive manner and adopting saturation approach the entire state covered intensively in phased manner. Statutory External Audit for the period of 1/4/2022 to 31/3/2023 has been completed by C&AG Empanelled Chartered Accountancy Firm.

- **National Rural Livelihood Mission (NRLM)**

Ajeevika - National Rural Livelihoods Mission (NRLM) was launched by the Ministry of Rural Development (MoRD), Government of India in June 2011.

Mission aims at creating efficient and effective institutional platforms of the rural poor, enabling them to increase household income through sustainable livelihood enhancements and improved access to financial services.

Maharashtra set out with an agenda to cover 80 Lakhs rural poor households, across 34 districts, 351 blocks and 27888 Gram Panchayats and 43722 villages in the state through self-managed Self Help Groups (SHGs) and federated institutions and support them for livelihoods collectives in a period of 8-10 years.

In addition, the poor would be facilitated to achieve increased access to rights, entitlements and public services, diversified risk and better social indicators of empowerment. DAY-NRLM believes in harnessing the innate capabilities of the poor and complements them with capacities (information, knowledge, skills, tools, finance and collectivization) to participate in the growing economy of the country.

In November 2015, the program was renamed DeendayalAntayodayaYojana (DAY-NRLM). The total outlay for DeendayalAntayodayaYojana (DAY-NRLM) is 1073.61 crore, out of Central share is RS.644.17 crore and state share is 429.44 Crore for Maharashtra state for F.Y 2023-24 and 1968 Crore for 2024-25.

As of now out of 34 Rural Districts of Maharashtra, in 351 blocks and 34 districts NRLM is being implemented in intensive manner for 2023-24 (Name of District List is attached)

**Major Component of NRLM scheme are:**

<b>Component under NRLM</b>	
<b>IUFR Code</b>	<b>Component</b>
B1.1	SMMU and DMMU (Admin cost)
B1.2	Capacity Building of SMMU and DMMU staff
B2	Institution Building and Capacity Building
B3	Community Investment Support
B4	Special Programs (implementation through Partnerships and others)
D	Project Implementation Support
E	Infrastructure & Marketing
F	Interest Subvention in Category II Districts

• **National Rural Economic Transformation Project (NRETP)**

The Ministry of Rural Development with support of the World Bank has proposed “National Rural Economic Transformation Project (NRETP)” with a total outlay of USD 500 million for a period of 5 years from April -2019

NRETP proposes to implement higher order economic activities which are cross cutting in nature, for instance, the project design envisages that there will be an organic link between the model Cluster Level Federation (CLFs) and financial inclusion strategies, insurance and pension schemes, producer groups and organizations, product marketing and enterprise development. The financial inclusion strategy will also have a key role in financing of farm and non-farm enterprises.

The technical assistance provided by NRETP and the higher level interventions facilitated by the project will enhance the livelihoods promotion and access to finance and scale-up initiatives on digital finance and livelihood interventions.

As of now out of 34 Rural Districts of Maharashtra, in 55 blocks and 15 districts NRETP is being implemented in intensive manner for 2023-24 (Name of District List is attached)

The central allocation for the year 2023-24 has been earmarked at Rs. 116.03 Crores. {Central Share 60% & State Share 40%}

**Major Component of NRETP scheme are:**

<b>Component under NRETP</b>	
<b>IUFR Code</b>	<b>Component</b>
<b>A</b>	<b>Institutional and Human Capacity Building</b>
A.1	Technical Assistance
A.2	Human Resource Development
<b>B</b>	<b>State Livelihood Support</b>
B.1	State Rural Livelihoods Missions (SRLM)
B.2	Institution Building and Capacity Building
B.3	Community Investment Support
B.4	Special Programmes
<b>C</b>	<b>Innovation and Partnership Support</b>
C.1	Innovation Forums and Action Pilots

C.2	Social Entrepreneurship Development
C.3	Public Private Community Partnerships
<b>D</b>	<b>Project Implementation Support</b>
D.1	NMMU
D.2	Monitoring and Evaluation
D.3	Electronic National Rural Livelihoods Management System (e-NRLMS)
D.4	Governance and Accountability Framework
D.5	Knowledge Management and Communication

- **Mahila Kisan Sashaktikaran Pariyojana (MKSP)**

Mahila Kisan Sashaktikaran Pariyojana is a livelihoods programme implemented by MSRLM in partnership with technical support agencies. MKSP is aimed at improving the capacities of women farmers and establishing their identity as farmers and decision makers. The programme will cover 18 districts, including all districts of Vidarbha and selected districts of Marathwada and other regions in the state. The face of the programme in the village is the community resource person - popularly known as *krishisakhi* or *pashusakhi*. The interventions include sustainable agriculture, goat rearing and backyard poultry which will result in an incremental income of nearly Rs.50,000 for about 2.15 lakh poor HHs in Maharashtra. This is in addition to the food security and gender sensitisation to be experienced by the beneficiaries. More than 4Lakh Mahila Kisan have participated in this project.

Details available on [www.mksp.in](http://www.mksp.in)

As of now out of 34 Rural Districts of Maharashtra, in 139 blocks and 25 districts MKSP is being implemented in intensive manner for 2023-24 (Name of District List is attached)

The central allocation for the year 2023-24 has been earmarked at Rs. 44.00 Crores. {Central Share 60% & State Share 40%}

- **Start-up Village Entrepreneurship Program (SVEP)**

Start -up Village Entrepreneurship Program (SVEP) is a project implemented in Barshi and Mohol blocks of Solapur district. The aim is to increase and support entrepreneurship by creating an enabling environment in villages. This will be achieved by training and positioning local Community Resource Persons for enterprise promotion and establishing Block Resource Centres in each block. SVEP also aims to provide funds to micro enterprises through the women based institutions set up under MSRLM.

Under SVEP, MSRLM aims at creating and supporting business through systematic business advisory support.

As of now out of 34 Rural Districts of Maharashtra, in 8 blocks and 4 districts SVEP is being implemented in intensive manner for 2023-24 (Name of District List is attached)

The central allocation for the year 2023-24 has been earmarked at Rs. 16.67 Crores. {Central Share 60% & State Share 40%}

- **Rest of above following scheme are implemented by MSRLM details are available on website**

1. RSETI – Rural Self Employment Training Institute
2. SAANSAD ADARSH GRAAM YOJANA
3. Asmita Yojana

4. Sumatibai Sukalika Udyogini Mahila Sakshamikaran Yojana (SSUMSY)
5. PMFME
6. SWAYAM PRAKALP
7. PMKSY
8. State Additional RF and CRP payment
9. Other Scheme

- **MAVIM Partnership**

The Project has entered in partnership with MAVIM in three intensive districts viz. Solapur, Thane & Gondia.

MSRLM allocation to MAVIM for the year 2023-24 has been earmarked at approximately Rs. 8.00 Crores.

## **Section II**

### **1. Objective of 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 PFS 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 NRLM 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 MSRLM and its constituent state, district level units.

### **2. 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.

### **3. Audit Scope**

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

- All external funds have been used in respect of NRLM & NRETP, MKSP, SVEP, SSUMSY, SAGY, ASMITA, RSETI, PMFME, SMART, Additional RF and CRP payment etc and MAVIM Partnership and other Partnerships in accordance with the conditions of the relevant legal agreements and only for the purposes for which the financing was provided.
- 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<sup>1</sup>; 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

- Counterpart funds have been provided and used in accordance with the relevant legal agreements and only for the purposes for which they were provided;
- All necessary supporting documents, records, and accounts have been kept in respect of all project transactions including expenditures reported via Interim Unaudited Financial Reports (IUFs) where applicable. Clear linkages should exist between the books of account and reports presented to the Bank;
- The Mission Accounts have been prepared in accordance with the accounting principles defined in the Project Financial Manual and give a true and fair view of the Financial Position of the Project at the year end and of resources and expenditures for the year ended on that date; and
- Goods and Services financed have been procured in accordance with the procurement procedure prescribed in the Procurement Manual as well as World Bank Guidelines and Financing Agreements – see Annexure IV for the suggested checklist to be used.
- Tax Audit of the Society for the Audit Period.
- MAVIM and all Partner has spent the money in line with the MOU between MAVIM, Partner and MSRLM
- MAVIM has followed all the norms as per the MOU between MAVIM and MSRLM and other Partnerships.
- All partners should cover in the Audit Report of all thematic i.e.Livelihoods, CB, SIIB, etc.
- At least 200 VO's should covered in the Audit and 20 CLF should covered in the Audit list of VO and CLF will provided separately to auditor when audit start.
- At least 10 to 15 Partner should covered in the Audit

**Auditor will have to submit the Audit Reports for following scheme**

1. National Rural Livelihoods Mission (NRLM)
2. National Rural Economic transformation project (NRETP)
3. Mahila Kisan shaktikarn pariyojana (MKSP)
4. Start-up Village Entrepreneurship Program (SVEP)
5. RSETI – Rural Self Employment Training Institute
6. SAANSAD ADARSH GRAAM YOJANA
7. Asmita Yojana
8. Saras
9. Sumatibai Sukalika Udyogini Mahila Sakshikaran Yojana (SSUMSY)
10. PMFME
11. PMKSY
12. Additional Revolving Fund and CRP Payment
13. SWAYAM PROJECT
14. Consolidated audit report of all scheme implemented by MSRLM
15. PVTG

**B) Programme Financial Statements**

1. Mission / Programme Financial Statements should include:
  - Receipts & Payments Account, Income & Expenditure Accounts and Balance Sheet.
  - Reconciliation of Claims to Total Applications of Funds
2. Other Statements or Schedules which will include:

- An annexure separately listing cumulative Mission/Project expenditures by Mission/Project Component/Sub-components;
  - A detailed list of Assets created or purchased from Mission/Project funds.
3. Management Assertion: Management should sign the Project Financial Statements and provide a written acknowledgement of its responsibility for the preparation and fair presentation of the financial statements and an assertion that mission/project funds have been expended in accordance with the intended purposes as reflected in the financial statements. An example of a Management Assertion Letter is shown at Annexure I.

**C) Statements Of Expenditures And Financial Management Reports**

In addition to the audit of the PFS, the auditor is required to audit all Interim Unaudited Financial Reports (IUFs) for withdrawal applications made 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 IUFs 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.

**D) 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:

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

The auditor should supply the Bank with a copy of the Management Letter together with the audit report on the project financial statements. In the event that no management letter is issued, the auditor should supply a written advice to that effect together with the Audit Report on the Project Financial Statements. A sample covering letter that could be used to transmit a Management Letter is shown at Annexure III.

**E) Period, Timing And Sample Coverage of Statutory Audit**

The Statutory Audit will be done on yearly basis for Financial Years i.e. 2020-21. You should prepare your Financial Proposals on the figure based on the volume of work as stated below (For details coverage refer Annexure V):

The Audit will be carried out on a yearly basis. Coverage for 2020-21 is as under:

<b>Sr.No</b>	<b>Name of Scheme</b>	<b>SMMU</b>	<b>DMMU</b>	<b>DRDA</b>	<b>BMMU</b>	<b>CLF</b>	<b>VO</b>	<b>Partner</b>
<b>1</b>	National Rural Livelihoods Mission (NRLM)	<b>1</b>	<b>34</b>	<b>0</b>	<b>351</b>	<b>20</b>	<b>200</b>	<b>10-15</b>
<b>2</b>	National Rural Economic transformation project (NRETP)	<b>1</b>	<b>15</b>	<b>0</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>10-15</b>
<b>3</b>	Mahila Kisan Shakatikarn Pariyojna (MKSP)	<b>1</b>	<b>25</b>	<b>0</b>	<b>139</b>	<b>0</b>	<b>0</b>	<b>2-5</b>
<b>4</b>	Start-up Village Entrepreneurship Program (SVEP)	<b>1</b>	<b>5</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>3-4</b>
<b>6</b>	RSETI - Rural Self Employment Training Institute	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>7</b>	SAANSAD ADARSH GRAAM YOJANA	<b>1</b>	<b>0</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>9</b>	Asmita Yojana	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10</b>	Saras	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>11</b>	Sumatibai Sukalikar Udyogini Mahila Sakshmikaran Yojana (SSUMSY)	<b>1</b>	<b>34</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>12</b>	PMFME	<b>1</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.0</b>
<b>13</b>	SMART	<b>1</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.0</b>
<b>14</b>	Additional RF and CRP Payment	<b>1</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.0</b>
<b>15</b>	SWAYAM PROJECT	<b>1</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>16</b>	Consolidated audit report of all scheme implemented by MSRLM	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**MAVIM Partnership**

<b>Unit</b>	<b>Total No. of Units to be audited for 2023-24 MAVIM</b>
<b>MAVIM Head Office @ Bandra</b>	<b>1</b>
<b>MAVIM Districts; Gondia, Solapur, Thane</b>	<b>3</b>

**E-1) Timing:** The Audit would be carried out annually and the report should be provided to the SMMU latest by 30<sup>th</sup> September, each 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 31<sup>st</sup> October each year. The Auditor must scheme wise audit Reports separately with five copies of the audited accounts and audit report to CEO at State office (SMMU) in time.

**E-2) Period of Appointment:** The Auditor will be appointed to conduct Audit for a period of two year for the financial year 1/4/2023-31/3/2024 and 1/4/2024 to 31/03/2025 and his services may be further extended as per the performance of Auditor and need of MSRLM for one more year. The Auditor shall submit all the Audit Reports of MSRLM before 30 September, of every year.

**E-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.

**E-4) Audit Review Committee:** The Audit Committee at SMMU will keep a watch on the Audit Objections raised by the Auditor and take actions for the speedy settlement of the objections by timely follow up. Audit Committee will be set up under Chief Executive Officer with following members.

SMMU Members	Designation	Representation
Chief Executive Officer	Chairperson	State Govt.
COO & Additional Director	Member	State Govt.
Dy. Director –Finance and Accounts	Member	State Govt.
Senior Accounts Officer-1	Member	State Govt.
Senior Accounts Officer-2	Member Secretary	MSRLM
MM Procurement /Consultant Procurement	Member	MSRLM

The Audit Committee will provide an update to the Additional Chief secretary /Principal Secretary, (RDD).

4. **General:** The auditor should be given access to any information relevant for the purpose of conducting the audit.
5. The Chief Executive Officer, Maharashtra State Rural Livelihood Mission (MSRLM) reserves the right to keep, amend, and accept/reject of any proposal/clauses/criteria according to the need / requirements in the interest of organisation.

**Annexure 1**  
**Example of a Management Assertion Letter**  
(Foundation Letterhead)

(To Auditor)

(Date)

This representation letter is provided in connection with your Audit of the Financial Statements of Maharashtra State Rural Livelihoods Mission (MSRLM) as of \_\_\_\_\_ and for the year then ended. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the cash basis of accounting, and we confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

- The Financial Statements are free of material misstatements, including omissions.
- Assets shown on the balance sheet exist, are owned by the Foundation, and are used solely for project/program, purposes.
- Project/Program/Mission funds have been used for the purposes for which they were provided.
- Project/Program/Mission expenditures are eligible for financing under the Project/Program/Mission Guidelines.
- There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the annual financial statements.
- We have made available to you all books of account and supporting documentation relating to the project/program.

Dy. Director (A&F)

Additional Director

Chief Executive Officer

**Annexure 2a**  
**Sample Audit Report—Unqualified Opinion**  
**Auditor’s Report**  
Addressee

**Report on the Annual Financial Statements**

We have audited the accompanying financial statements of the \_\_\_\_\_, which comprise the Balance Sheet as of \_\_\_\_\_, and the Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Applications of Funds<sup>1</sup> for the year then ended. These statements are the responsibility of the Foundation’s management. Our responsibility is to express an opinion on the accompanying financial statements based on our audit.

We conducted our audit in accordance with the Auditing and Assurance Standards promulgated by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements give a true and fair view of the financial position of \_\_\_\_\_ Foundation as of \_\_\_\_\_ and the sources and applications of its funds for the year then ended in accordance with accounting principles generally accepted in India.

In addition, in our opinion, (a) with respect to IUFs, adequate supporting documentation has been maintained to support the expenditures reported to MoRD; and (b) except for ineligible expenditures as detailed in the audit observations, if any, appended to this audit report, expenditures are eligible for financing under the Project/Program Guidelines. During the course of the audit, IUFs and the connected documents were examined and these can be relied upon to support reimbursement under the Project/Program.

[Auditor’s Signature]

[Auditor’s Address]

[Date<sup>2</sup>]

---

<sup>1</sup>Insert titles of other required statements and schedules included in or annexed to the Annual Financial Statements, if any.

<sup>2</sup> The Report should be dated as of the date to which the auditor has become aware of and considered the effects of events and transactions. This is generally the final date of fieldwork, as opposed to the date of signing the Audit Report.

**Annexure 2b**  
**Sample Audit Report—Qualified Opinion, Limitation on Scope**  
**Auditor’s Report**  
Addressee  
**Report on the Annual Financial Statements**  
[Standard Introductory Paragraph]

*Except as discussed in the following paragraph, we conducted our audit in accordance with the Auditing and Assurance Standards promulgated by the Institute of Chartered Accountants of India. [Balance of paragraph the same as the standard auditor’s responsibility paragraph]*

*Supplier invoices and receiving reports in respect of INR 50 lakh of expenditures on roads included in civil works in the accompanying Statement of Sources and Applications of Funds were not made available for audit examination, and we were unable to satisfy ourselves through alternative audit procedures as to the legitimacy of these expenditures.*

In our opinion, *except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to verify roads expenditures as discussed in the preceding paragraph*, the financial statements give a true and fair view of the financial position of \_\_\_\_\_ Foundation as of \_\_\_\_\_ and the sources and applications of its funds for the year then ended in accordance with accounting principles generally accepted in India.

In addition, in our opinion, *except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to verify roads expenditures as discussed in the second preceding paragraph*, (a) with respect to IUFRs, adequate supporting documentation has been maintained to support expenditures reported to MoRD; and (b) except for ineligible expenditures as detailed in the audit observations, if any, appended to this audit report, expenditures are eligible for financing under the Project/Program Guidelines. During the course of the audit, IUFRs and the connected documents were examined and these can be relied upon to support reimbursement under the Project/Program.

[Auditor’s Signature]

[Auditor’s Address]

[Date]

**Annexure 2c**

**Sample Audit Report—Qualified Opinion, Disagreement with Management  
Auditor’s Report**

Addressee

**Report on the Annual Financial Statements**

[Standard Introductory Paragraph]

[Standard Auditor’s Responsibility Paragraph]

*An amount of INR 50 lakh of expenditures on roads included in civil works in the accompanying Statement of Sources and Applications of Funds represents amounts spent on access roads specifically excluded from construction eligible for financing under the Project/Program. Expenditure on roads and total eligible expenditures for the year ended \_\_\_\_ are each overstated by INR 50 lakh in the accompanying financial statements.*

In our opinion, *except for the effect on the financial statements of the matter referred to in the preceding paragraph*, the financial statements give a true and fair view of the financial position of \_\_\_\_ Foundation as of \_\_\_\_ and the sources and applications of its funds for the year then ended in accordance with accounting principles generally accepted in India.

In addition, in our opinion, *except for the effect on the financial statements of the matter referred to in the second preceding paragraph*, (a) with respect to IUFRs, adequate supporting documentation has been maintained to support expenditures reported to MoRD; and (b) except for ineligible expenditures as detailed in the audit observations, if any, appended to this audit report, expenditures are eligible for financing under the Project/Program Guidelines. During the course of the audit, IUFRs and the connected documents were examined and these can be relied upon to support reimbursement under the Project/Program.

[Auditor’s Signature]

[Auditor’s Address]

[Date]

**Annexure 2d**  
**Sample Audit Report—Adverse Opinion**  
**Auditor’s Report**  
Addressee  
**Report on the Annual Financial Statements**

[Standard Introductory Paragraph]  
[Standard Auditor’s Responsibility Paragraph]

*An amount of INR 50 crore of expenditures on roads included in civil works in the accompanying Statement of Sources and Applications of Funds represents amounts spent on access roads specifically excluded from construction eligible for financing under the Loan/Credit Agreement. Expenditure on roads and total eligible expenditures for the year ended \_\_\_\_ are each overstated by INR 50 crore in the accompanying financial statements.*

In our opinion, *because of the effects of the matters discussed in the preceding paragraph*, the financial statements **do not** give a true and fair view of the financial position of \_\_\_\_\_ Foundation as of \_\_\_\_\_ or the sources and applications of its funds for the year then ended in accordance with accounting principles generally accepted in India.

In addition, in our opinion, *because of the effects of the matters discussed in the second preceding paragraph*, (a) with respect to IUFRRs, adequate supporting documentation has **not** been maintained to support expenditures reported to MoRD; and (b) expenditures are **not** eligible for financing under the Project/Program Guidelines. During the course of the audit, IUFRRs and the connected documents were examined and these **cannot** be relied upon to support reimbursement under the Project/Program.

[Auditor’s Signature]  
[Auditor’s Address]  
[Date]

**Annexure 2e**  
**Sample Audit Report—Disclaimer of Opinion**  
**Auditor’s Report**  
Addressee

**Report on the Annual Financial Statements**

We were engaged to audit the accompanying financial statements of the \_\_\_\_\_ Foundation, which comprise the Balance Sheet as of \_\_\_\_\_, and the Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Applications of Funds for the year then ended. These statements are the responsibility of the Foundation’s management. [Omit auditor’s responsibility paragraph]

*The books of account and supporting documentation maintained in the office were destroyed in a fire on [date].*

*Because of the significance of the matter discussed in the preceding paragraph, we are unable to express—and we do not express—an opinion on the financial statements.*

[Auditor’s Signature]

[Auditor’s Address]

[Date]

**Annexure 3**  
**Example of a Management Letter**  
(Audit Firm Letterhead)

(Date)

To

Chief Executive Officer

Maharashtra State Rural Livelihood Mission

In connection with our audit of the financial statements of the MSRLM for the Year ended 31<sup>st</sup> March 2020, we familiarized ourselves with Mission documents and the internal guidelines / circulars applicable during the period under audit. We also reviewed the business of the Mission and evaluated the accounting systems and related internal controls of the Mission in order to plan and perform our audit.

This Letter to Mission Management includes observations noted during the course of our audit examination in the following areas:

- Matters having a significant impact on the implementation of the Mission
- Opportunities for strengthening financial management records, systems and controls, together with recommendations for improvement
- Status of maintenance of Mission books and records
- Accuracy of Mission financial statements
- Compliance with prescribed procurement procedures
- Status of prior audit recommendations

The matters contained in this Management Letter are intended solely for the information of Mission management, for such timely consideration and action as Mission management may deem appropriate. They have all been considered by us in formulating the audit opinion expressed on the Mission financial statements in our audit report dated \_\_\_\_\_, and they do not alter the opinion expressed in that audit report.

We wish to take this opportunity to thank Mission Management for the courtesies and cooperation extended to our auditors.

Yours truly,

**(Name and Title)**

## **Annexure 4**

### **Suggested Procurement audit check list related to Goods/Works**

Once contracts for goods/works have been selected for detailed audit review the following check list may be followed:

- 1) Date of Audit.
- 2) Procurement by State/District/any other organization receiving MSRLM funds.
- 3) Description of items procured, quantity and estimated value.
- 4) Whether procedure laid down in the Manual was observed while procuring goods and works?
- 5) if not, any other, justification was available?
- 6) Whether bid was advertised/placed in public domain?
- 7) Whether sufficient time was given to bidders for preparing and submitting the bids?
- 8) Whether the bids were opened at the notified time in the presence of bidders?
- 9) Whether the bids were evaluated in terms of the provisions of the bid documents and the evaluation report was available?
- 10) Whether contract was awarded to the lowest evaluated responsive bidder fulfilling the qualification requirements indicated in the tender document?
- 11) Whether the contract was awarded within original bid validity period?
- 12) Whether the signed copy of the contract/purchase order was available?
- 13) Whether articles received/work completed in time?
- 14) Whether payment released timely to the supplier/contractor or valid reasons for delay?
- 15) Whether the assets procured are accounted for?
- 16) Whether any complaint was received regarding the procurement and was addressed?
- 17) Whether procurement related complaint handling mechanism as envisaged in the Mission Implementation Plan is available?
- 18) Whether any procurement related irregularities reported in the previous audit report have been complied with?
- 19) Whether Performance Security was sought?

### **Procurement audit check list related to Service Contract**

Once service contracts have been selected for detailed audit review the following check list may be followed:

- 1) Date of Audit
- 2) Procurement by State/District/any other organization receiving MSRLM funds
- 3) Whether the Terms of Reference covering the scope of work, time schedule, output required, etc. were prepared?
- 4) Whether the Expressions of Interest were checked against advertisement and short list of service providers/consultants prepared?

- 5) Whether the Request for Proposals (REPs) were issued to short listed service providers/consultants?
- 6) Whether sufficient time was given to service providers/consultants for preparing and submitting the proposals?
- 7) Whether the proposals were invited in two separate envelopes, one containing technical and another for financial proposals?
- 8) Whether the evaluation was done in two stages, first the evaluation of technical proposals and then opening of the financial proposals of only technically qualified service providers/consultants and reports are available thereof?
- 9) Whether the contract was awarded within the validity period of the original proposal?
- 10) Whether the signed copy of the contract was available?
- 11) Whether the services were completed within the prescribed time limit or valid reasons for delayed completion?
- 12) Whether payment was released timely to the service providers/consultants or valid reasons for delay?
- 13) In the case of single source selection, if there was justification for the purpose?
- 14) Whether any complaint was received regarding the procurement and was addressed?
- 15) Whether procurement related complaint handling mechanism as envisaged in the Mission Implementation Plan is available?
- 16) Whether any procurement related irregularities reported in the previous audit report have been complied with?

**Annexure 5**  
**List of Coverage of Audit.**

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

Sr. No.	Partnership Firms	Partnership District / State
1.	MAVIM	Gondia Thane Solapur
2.	AFARM	Pune

3.	MITTRA	Nashik
4.	Srijan	New Delhi
5.	BAIF	Pune
6.	TGT	Lucknow
7.	SJSM	Satara
8.	CSA	Hyderabad
9.	CMSA	Hyderabad
10.	SSP	Pune
11.	SERP	Hyderabad
12.	IIT	Mumbai
13.	BASIX	Mumbai
14.	In above list some partner may be contract may be ended and some new partner may be added. So expected partner is 15-25.	

<i>SR. No</i>	<i>Particular</i>	<i>Number</i>	<i>Remark</i>
<b>1</b>	<b>CLF</b>	<b>20</b>	<b>List will provided at time audit</b>
<b>2</b>	<b>VO</b>	<b>200</b>	<b>List will provided at time audit</b>

## Annexure II

### Mandatory Information for of Statutory Audit Firm of Maharashtra State Livelihoods Mission

#### Submission Requirements

**Form-1**

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

To

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

Sub- Acceptance of Terms & Conditions of Tender

Tender Ref No.: MSRLM/SMMU/STAAUDIT/08/2024-25

Name of Tender / work – Selection of Auditor Firm for Statutory audit of MSRLM & Other  
Scheme for the FY- 2023-24 & 2024-25

Dear Sir,

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

Signed

Date:

In the Capacity Of:

Duly authorized to sign this bid for and on behalf of

Signature & Seal of Bidder

**Form- 2****BIDDER INFORMATION (To be given on Letter Head)**

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

<b>Sl. No.</b>	<b>PARTICULARS</b>	<b>Supporting Documents required to be submitted along with this Form</b>
1	Name of the Firm	
2	Addresses of the H.O. Firm:	
	Head Office	Phone No: Fax No: Mobile of Head Office In-charge: Email ID:
	Date of establishment of Firm	Attach copy of certificate of ICAI as on date of advertisement
	No. of Years of Existence of Firm	Attach copy of Partnership Deed
	Branch Office 1, 2, 3..... (Particulars of each branch to be given)	Branch Address of the firm: Phone No: Fax No: Mobile of each Branch Office In-charge: Email ID:
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm GST Registration No.	Attach copy of Registration
5	Firm's Registration No. with ICAI	Attach copy of certificate of ICAI as on date of advertisement
6	Empanelment No. with C & A G	Attach proof of empanelment with C&AG for the year 2023-24.
7	Whether the firm is listed as Major Audit firm by C&AG	If yes, Attach copy of C&AG Major Auditor Certificate for the F.Y 2023-24.
8	Turnover of the Firm in last three years i.e. During the F.Y 2021-22, 2022-23 & 2023-24	Mention the yearly turnover of the firm. Attach balance sheet and P&L Account of the last three years duly certified. And also give Break-up of Audit Fee and Other Fees Received.

Date:

Place:

Signature of authorized person

Full Name &amp; Designation:

Firm/Company's Seal

### Form No-3

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

**A.** The Chartered Accountant Firm should have experience of at least 5 assignments of Internal /Statutory Audit under PFMS of External Aided Projects (excluding the Audit of Charitable Institutions/NGOs) of State & Central Government Department During the FY 2021-22, 2022-23 & 2023-24. (Per Annum assignment fees should be Rs. 200,000/- or more excluding GST)

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

**B.** The Chartered Accountant Firm should have at least 2 Statutory Audit under PFMS of External Aided Projects (excluding the Audit of Charitable Institutions/NGOs) in Government Department of Maharashtra during the FY 2021-22, 2022-23 & 2023-24. (Per Annum assignment fees should be Rs. 200,000/- or more excluding GST)

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

**C.** Experience in the Statutory Audit of NRLM / SRLM (any State & only state or District office) Schemes during last 5 Year i.e. From F.Y. 2019-20 to 2023-24

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

Date:

Place:

Signature of authorized person

Full Name & Designation:

Firm/Company's Seal

## Form - 4

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

#### **A. Technical Approach :**

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

#### **B. Work Plan along with the time required for each work/ assignment in the 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 MSRLM), and delivery dates of the reports.

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

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

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

Date:

Place:

Signature of authorized person

Full Name & Designation:

Firm/Company's Seal

**Form No-5**

**Turnover certificate on (CAs Letterhead)**

**TO WHOMSOEVER IT MAY CONCERN**

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

<b>Sr. No.</b>	<b>Financial Year</b>	<b>Turnover in lakhs</b>
1	2021-22	
2	2022-23	
3	2023-24	
	Average Turnover	

Signature of the Chartered Accountant

Name of the Firm

Registration No.

Date:

Place:

(Seal of the Chartered Accountant)

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

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

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

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
1	Audit Manager					
2	Audit Team Leader					
3	Senior Audit Asst. (Minimum Two Persons Required)					
4	Junior Audit Asst. (Minimum four Persons Required)					

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

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

**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 / Team Number	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 Team Lead	1					
Support Staff (Jr Auditors)	Support to District/ State team lead	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
3. Please attach CV of Team Leader

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

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

**Form no 7**  
**Curriculum Vitae of Proposed Key personnel**

1	Proposed Position:			
2	Name of Firm:			
3	Name of Staff:			
4	Date of Birth:			
5	Nationality:			
6	Education:			
	Qualification	Name of Institution / University	Year of Passing	
7	Other Training:			
8	Countries of Work Experience:			
9	Languages			
	Languages	Reading	Writing	Speaking
10	Employment Record:			
	From : To			
	Employer :			
	Positions held:			
	From : To			
	Employer :			
	Positions held:			
	From : To			
	Employer :			
	Positions held:			
	From : To			
	Employer :			
	Positions held:			
11	Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned			
	Name of Assignment/job or Project:			
	Year:			
	Employer:			
	Main project features:			
	Positions held:			
	Activities performed:			

	<p>Name of Assignment/job or Project:  Year:  Location:  Employer:  Main project features:  Positions held:  Activities performed:</p> <p>Name of Assignment/job or Project:  Year:  Location:  Employer:  Main project features:  Positions held:  Activities performed:</p>
12	<p>Certification:  I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications, and my experience.</p>

Signature of staff member or authorized representative of the staff

Full name of Key Expert:

Full name of authorized representative:

Date:

Place:

**Form no -8**  
**DECLARATION**  
**(To be given on Rs.100 Non judicial Stamp Paper)**

To

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

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

**Dear Sir,**

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

Date:

Place:

Signature of authorized person

Full Name & Designation:

Company's Seal:

**Form no -9**

Details of Fellow Partners associated with the firm for not less than 5 years (As per certificate of ICAI as on 01.07.2024)

<b>Sr. No.</b>	<b>Name Of Fellow Partner</b>	<b>Qualification</b>	<b>Date of ACA</b>	<b>Date of FCA</b>	<b>Date of Firm Joining</b>	<b>No of Years Completed with the firm as on 01/07/2024</b>	<b>Remarks</b>

**Form no -10**

**POWER OF ATTORNEY FOR SIGNING OF BID**

**(To be executed on Rs. 100 Non Judicial Stamp Paper of relevant jurisdiction)**

Know all men by these presents, We..... (Name of the firm and address of the registered office) do hereby irrevocably constitute, nominate, appoint and authorize Mr/ Ms (name), ..... son/daughter/wife of ..... and presently residing at ....., who is presently employed with us / the Lead Member of the Consortium and holding the position of ....., as our true and lawful attorney (hereinafter referred to as the “Attorney”) to do in our name and on our behalf, all such acts, deeds and things as are necessary or required in connection with or incidental to submission of our Bid for the “.....” (Hereinafter referred to as “the Project”) proposed or being developed by the MSRLM. (the “Authority”) including but not limited to signing and submission of all bids and other documents and writings, participate in pre-bids and other conferences and providing information / responses to the Authority, presenting us in all matters before the Authority, signing and execution of all contracts including the Concession Agreement and undertakings consequent to acceptance of our bid, and generally dealing with the Authority in all matters in connection with or relating to or arising out of our bid for the said Project and/or upon award thereof to us and/or till the entering into of the Concession Agreement with the Authority.

AND we hereby agree to ratify and confirm and do hereby ratify and confirm all acts, deeds and things done or caused to be done by our said Attorney pursuant to and in exercise of the powers conferred by this Power of Attorney and that all acts, deeds and things done by our said Attorney in exercise of the powers hereby conferred shall and shall always be deemed to have been done by us.

IN WITNESS WHEREOF WE, ....., THE ABOVE NAMED PRINCIPAL HAVE EXECUTED THIS POWER OF ATTORNEY ON THIS ..... DAY OF ..... 20\*\*.

For

.....

(Signature, name, designation and address)

Witnesses:

1.

2.

Person identified by me/ personally appeared before me / signed  
before me/ Attested / Authenticated\*

(Signature, Name and Address)

Seal of the Notary

Date:

.....

(Signature)

(Name, Title and Address of the Attorney)

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## Item Rate BoQ

Tender Inviting Authority: Maharashtra State Rural Livelihoods Mission (MSRLM), State Mission Management Unit (SMMU)

Name of Work: Selection of Auditor Firm for Statutory audit of MSRLM & Other Scheme for the FY- 2023-24 & 2024-25

Contract No: MSRLM/SMMU/STAAUDIT/ /2024-25

Name of the Bidder/ Bidding Firm / Company :						
<b>PRICE SCHEDULE</b>						
(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 #	TEXT #
Sl. No.	Item Description	Quantity	Units	BASIC RATE In Figures To be entered by the Bidder (Per Units) Including GST Rs. P	TOTAL AMOUNT Including GST	TOTAL AMOUNT In Words
1	2	4	5	13	54	55
1	<u>Selection of Auditor Firm for Statutory audit of MSRLM &amp; Other Scheme for the FY- 2023-24 &amp; 2024-25</u>					
1.11	Audit Charges / Fee for One Year Statutory Audit (Including Amount of Outpocket expenses, like Ta/Da, Bording Lodging, Stationery, etc)	2.000	Year		<b>0.000</b>	INR Zero Only
<b>Total in Figures</b>					<b>0.000</b>	INR Zero Only
<b>Quoted Rate in Words</b>						<b>INR Zero Only</b>