

**Mahatma Gandhi National Rural Employment Guarantee Scheme  
State Fund Association**

**Government of Maharashtra**



**Request for Proposal For**

Selection of Chartered Accountancy firms to provide  
Financial and Accounting Audit Services at Mahatma  
Gandhi National Rural Employment Guarantee Scheme  
State Fund Association, Maharashtra

**Ref. Number:**

**Date: 10.06.2025**

**The Commissioner**

**Mahatma Gandhi National Rural Employment Guarantee Scheme Government of Maharashtra,  
First floor, Administrative building No.2,  
Civil Lines, Nagpur-440001**

**Mahatma Gandhi National Rural Employment Guarantee Scheme  
State Fund Association, Maharashtra.**

Date 10-06-2025

**E-TENDER NOTICE**

The Commissioner, MGNREGS under the capacity of Vice president of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) State Fund Association is authorized by Government of Maharashtra to invite Request for Proposal (RFP) on behalf of MGNREGS State Fund Association, Maharashtra from eligible Chartered Accountancy (CA) firms to provide the Financial and Accounting Audit Services at the Nagpur office.

The duration for the appointment of selected firms will be for the period of Twenty-Four (24) months and upon expiry of the period, it can be extended up to an additional period of Twelve months, subject to satisfactory performance of the firm, as assessed by competent authority.

The details of terms and conditions of this RFP may be viewed at the website [www.mahatenders.gov.in](http://www.mahatenders.gov.in).

The RFP responses are to be submitted on [www.mahatenders.gov.in](http://www.mahatenders.gov.in). The Last date for submission of the proposal shall be on 18-06-2025.

All of the subsequent notifications, changes and amendments related to this RFP will be posted only on the website [www.mahatenders.gov.in](http://www.mahatenders.gov.in). All interested firms shall invariably refer the same for information and necessary action at their end.

Commissioner  
MGNREGS, Maharashtra

## A. Invitation for Proposal

1. Commissioner, MGNREGS hereby invites proposals from reputed, competent and professional Information Chartered accountancy firms, who meet the Qualification criteria as specified in this bidding document for the **“Selection of Chartered Accountancy firms to provide Financial and Accounting Audit Services at Mahatma Gandhi National Rural Employment Guarantee Scheme State Fund Association, Maharashtra”** as detailed in Term of Reference of this RFP document.
2. The complete bidding document shall be published on <https://mahatenders.gov.in> for the purpose of downloading. The downloaded bidding document shall be considered valid for participation in the electronic bidding process (e-Procurement/ e-Tendering) subject to the submission of required tender/ bidding document fee and EMD through e- Tendering Online Payment Gateway mode only.
3. To participate in online bidding process, Bidders must procure a Digital Signature Certificate (Class - II) as per Information Technology Act-2000 using which they can digitally sign and encrypt their electronic bids. Bidders can procure the same from any CCA approved certifying agency, i.e., TCS, Safecrypt, Ncode, etc. Bidders who already have a valid Digital Signature Certificate (DSC) need not procure a new DSC.
4. Bidders are also advised to refer “e-tendering toolkit for bidder” available at <https://mahatenders.gov.in> for further details about the e-tendering process.
5. Bidder is advised to study this RFP document carefully before submitting their proposals in response to the RFP Notice. Submission of a proposal in response to this notice shall be deemed to have been done after careful study and examination of this document with full understanding of its terms, conditions and implications.
6. Prospective bidders are advised to check the minimum qualification criteria before participating in the bidding process. This RFP document is not transferable and the name of the bidder who purchases and submits the same bid shall be unchanged.

## B. Key Events and Dates

The summary of various activities with regard to this invitation of bids are listed in the table below: -

Sr. No.	Particular	Details
1.	Name of the work	RFP for “Selection of Chartered Accountancy firms to provide Financial and Accounting Advisory Audit at Mahatma Gandhi National Rural Employment Guarantee Scheme State Fund Association, Maharashtra”
2.	Advertising Date	<b>10.06.2025</b>

Sr. No.	Particular	Details
3.	Website for downloading Tender Document, Corrigendum's, Addendums etc.	<a href="https://mahatenders.gov.in">https://mahatenders.gov.in</a>
4.	RFP Document Download Start Date & Time	From <b>10.06.2025 at 15:00 HRS (IST) to 18.06.2025 till 15:00 HRS (IST)</b>
5.	Last date for Submission of Queries	All the queries should be received on or before <b>13.06.2025 till 12:00 HRS (IST)</b> , through email only with subject line as follows: "Bid queries - <Agency's Name>". at as per the format prescribed of this RFP (Annexure-B) to the Email Id – <a href="mailto:commissionermgnregsmah@gmail.com">commissionermgnregsmah@gmail.com</a>
6.	Last date (deadline) for Submission of bids	<b>18.06.2025 till 16:00 HRS (IST)</b>
7.	Date and time of opening of Technical bids	<b>19.06.2025 after 15:00 HRS (IST)</b> At the Commissionerate, MGNREGS, Nagpur-440001
8.	Date and time for opening of Financial bids	Will be intimated later to the qualified bidders
9.	Detail of the contact person and Address	The Commissioner The Commissionerate, MGNREGS First floor, Administrative building No.2, Civil Lines, Nagpur Nagpur-440010. Tel: 0712-2555501 E-mail: <a href="mailto:commissionermgnregsmah@gmail.com">commissionermgnregsmah@gmail.com</a>

### C. Other Important Information Related to Bid

Sr. No.	Item	Description
1.	Earnest Money Deposit (EMD) - Online	Rs. 15,000/- (Rupees Fifteen thousand Only)
2.	RFP Tender Document Fee to be paid via Online Payment Gateway mode only.	Rs. 3000/- (Rupees Three Thousand Only)
3.	Bid Validity Period	One Hundred and Twenty (120) days from the due date of submission of the bids.
4.	Last date for furnishing Performance Security to Commissionerate, MGNREGS (By successful bidder)	Within fifteen (15) working days of the date of notice of award of the contract or prior to signing of the contract whichever is earlier or as intimated in the work order issued by Commissionerate, MGNREGS
5.	Performance Security value (Performance Bank Guarantee)	3% of contract value/ Bid value of successful bidder
6.	Performance Bank Guarantee (PBG) validity period	PBG shall be valid till for 180 days from the end of contract period
7.	Last date for signing contract	As intimated in work order of Commissionerate, MGNREGS
8.	Project duration	The project duration shall be for a period of 24 months years and may be extendable for an additional period of 12 month (subject to a review by the competent authority on the performance of the selected CA firms)

**Terms of Reference of Request of Proposal for CA firms to provide Financial and Accounting Audit Services at Mahatma Gandhi National Rural Employment Guarantee Scheme State Fund Association, Maharashtra**

**1.0 Introduction:** The Mahatma Gandhi National Rural Employment Guarantee Scheme State Fund Association is registered under Society Registration Act for management of fund expenditure in Mahatma Gandhi National Rural Employment Guarantee Scheme and established by ROHYO Division, Planning Department, Government of Maharashtra.

The Commissioner, MGNREGS acting as vice president of association is authorized by Government of Maharashtra to invite Request for Proposal (RFP) on behalf of MGNREGS State Fund Association, Maharashtra from eligible Chartered Accountancy firms (there after referred as CA firms) to provide the Financial and Accounting Audit Services at the Nagpur office.

The duration for the appointment of selected firms will be for the period of Twenty-Four(24) months and upon expiry of the period may be extended up to an additional period of Twelve (12) months subject to satisfactory performance of the firm, as ascertained by the competent authority. The appointed CA Firm will provide support to MGNREGS Scheme in preparation of accounts and to improve the system of book-keeping, regulatory compliance and audit related works.

**2.0 Objectives:**

- i) To improve the financial management and accounting system of MGNREGS scheme and other convergence schemes/Programmes in order to make the account books, reconciliation, regulatory compliance, audit requirements and other related works.
- ii) To develop a strong financial/accounting management system through facilitation, guidance and hands on support to the competent State and district level authorities to develop system, document and execute the process for the verification, reconciliation, preparing statements and audit of the books of MGNREGS Scheme accounts.
- iii) To provide an independent regular & prompt audit services to ensure (a) the internal controls established by competent authorities are designed appropriately and (b) verify whether the overall financial management and arrangements including the system of internal controls as documented in the accounting or other relevant financial manuals/guidelines issued by Govt. of Maharashtra/Govt of India/other competent authority are in practice and working effectively.
- iv) To play a role in assisting the competent State and district level authorities to bring a systematic, disciplined approach to evaluate and improve the effectiveness of control and management of financial and accounting practices.

**3.0 Cost of RFP:** The bidders are requested to deposit the RFP Tender fee of Rs. 3,000/- (Rs. Three thousand only) through online payment gateway through e-tendering portal. Bidders are advised to make online payment at least 3 days prior to submission timeline to avoid any banking transfer delays. The Tender fee is non-refundable.

**4.0 Earnest Money Deposit(EMD)**

- i) Bidders shall submit, EMD of Rs. 15,000 (Rupees Fifteen Thousand only) through Online mode available at the e-Tendering portal.
- ii) Unsuccessful bidder’s EMD will be returned within 30 days from the date of opening of the financial bid. The Bid Security, for the amount mentioned above, of the successful bidder would be returned upon submission of Performance Bank Guarantee for an amount equal to 3 % of Total Contract Value.
- iii) No interest will be paid by Commissionerate, MGNREGS on the EMD amount and EMD will be refunded to all Bidders (including the successful Bidder) without any accrued interest on it.
- iv) The Bid submitted without EMD, mentioned above, will be summarily rejected
- v) The EMD may be forfeited:
  - a. If a Bidder withdraws his bid or increases his quoted prices during the period of bid validity or its extended period, if any.
  - b. In case of a successful bidder, if the Bidder fails to sign the contract in accordance with the terms and conditions.
  - c. In case of successful bidder, if the bidder fails to furnish the Performance Bank Guarantee within the period prescribed in contract
  - d. If during the bid process, if a bidder indulges in any such deliberate act as would jeopardize or unnecessarily delay the process of bid evaluation and finalization.
  - e. If, during the bid process, any information is found false/fraudulent/mala fide, and then Commissionerate, MGNREGS shall reject the bid and, if necessary, initiate action.

**5.0 Submission of Bids**

Complete bidding process will be online (e-Tendering) in two envelope system. Submission of bids shall be in accordance with the instructions given in the Table below:

<b>Envelope A: Technical Qualification Proposal</b>	The Technical Qualification proposal shall be prepared in accordance with the requirements specified in this RFP. All the required document as state in clause 14.0. The Qualification proposal should be submitted through online bid submission process only.
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<p><b>Envelope B: Financial Proposal</b></p>	<p>The Financial Proposal shall be prepared in accordance with the requirements specified in this RFP and in the formats prescribed of the RFP.</p> <p>The Financial Proposal should be submitted through online bid submission process only as per Annexure- A.</p> <p>In case if the financial offer found in any other envelop (Other than Envelop B), then Commissionerate, MGNREGS may summarily reject the proposal of said bidder.</p>
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**The following points shall be kept in mind for submission of bids:**

- i) The Commissionerate, MGNREGS shall not accept delivery of proposal in any manner other than that specified in this RFP. Proposal delivered in any other manner shall be treated as defective, invalid and rejected.
- ii) The Bidder is expected to price all the items and services sought in the RFP and proposed in the proposal. The Bid should be comprehensive and inclusive of all the services to be provided by the Bidder as per the scope of his work and must cover the entire Contract Period.
- iii) The Commissionerate, MGNREGS may seek clarifications from the Bidder on the Qualification criteria. Any of the clarifications by the Bidder on the Qualification proposal should not have any commercial implications.
- iv) Technical Proposal shall not contain any financial proposal information.
- v) If any Bidder does not meet the technical criteria, the financial proposal of the Bidder shall remain unopened in the e-Tendering system.
- vi) It is required that all the proposals submitted in response to this RFP should be unconditional in all respects, failing which the Commissionerate, MGNREGS reserves the right to reject the proposal.
- vii) Proposals sent by fax/ post/ courier shall be rejected.
- viii) The bid should be a complete document and should be page numbered, indexed and bound as a single set. The document should be page numbered and appropriately flagged and must contain the list of contents with page numbers. Any deficiency in the documentation may result in the rejection of the bid.
- ix) The validity period of the tender bids shall be at least 120 days from the due date of submission.

**6.0 Opening of Bids**

The Bid opening shall be conducted in two stages on date specified in the RFP.

- i) Stage I: The technical bid proposals shall be opened and will be evaluated as per the criteria mentioned in the RFP.
- ii) Stage II- The financial bid will only be opened of those Bidders, who qualify technical bid qualification criteria of stage I.

## **7.0 Bid Evaluation Methodology:**

- i) The Tender Evaluation Committee constituted by the Commissionerate, MGNREGS shall evaluate the bids.
- ii) The Tender Evaluation Committee shall review the qualification proposal of the Bidders to determine whether the qualification requirements as mentioned of the RFP are met. Incomplete or partial Proposals are liable for disqualification.
- iii) The Tender Evaluation Committee will evaluate the Bids received based on the qualification criteria detailed in the RFP. The Bidders shall qualify each and every criteria of the RFP to qualify for the commercial evaluation stage.
- iv) The financial proposals of the only technically qualified Bidders shall be opened and reviewed to determine whether the financial proposals are complete and as per requirements.
- v) The Evaluation and award of Contract shall be done as per provisions of Maharashtra State Government Rules.
- vi) Please note that the Tender Evaluation Committee may seek inputs from their professional, external experts in the Bid evaluation process.

## **8.0 Bid Evaluation Process**

### **8.1. Technical Qualification Criteria (Mandatory Requirement)**

- i) The Chartered Accountancy (CA) firm shall be registered with The Institute of Chartered Accountants of India (ICAI) for at least 15 years and have head office within Nagpur City Limits.
- ii) The CA firm shall not be debarred/ blacklisted by any competent authority of Central/State or District level under MGNREGS or any other Government schemes/programs.
- iii) The Average Annual Turnover of the CA Firm during the last 3 financial years shall be at least 50 lakhs.
- iv) The CA firm shall have at least Three (3) Fellow Chartered Accountants (FCA) and at least one of them must be practicing for at least 20 years.
- v) The CA firm must have an experience of conducting audit assignment/statutory audit/accounting work for at least five (5) State Government or Central Government scheme/programs in Maharashtra in last 10 years. Only completed assignments shall be considered.
- vi) The CA firm shall have either of the following experiences:
  - a. At least experience of one assignment to provide Financial and Accounting Audit work in MGNREGS scheme at state level for 5 consecutive years in any state of India in last 10 years.
  - OR
  - b. Experience to provide Accounts Management Related Services (ARMS) of MGNREGS in at least three Districts anywhere in India during the last 5 years.

Note: All of the technical qualification are mandatory to qualify and failure to any of the criteria will lead to disqualification of technical bid.

**8.2. Technical bid Evaluation:** The technical bid will be evaluated asunder

S. No	Criteria	Particular	Criteria to fulfill (Yrs./Numbers)	Supporting Documents to be enclosed
TQ1	<b>Basic</b>	The Chartered Accountancy (CA) firm shall be registered with The Institute of Chartered Accountants of India (ICAI) for at least 10 years and have office within Nagpur City Limits.	Provide details. Minimum 10 years of Firm existence as per ICAI Certificate.	1. Certificate issued by ICAI 2. The Copy of latest partnership deed if applicable. 3. The proof of established office address should be provided along with the phone nos
TQ2		<b>No Debarred/Blacklisting for services:</b> The CA firm shall not be debarred/blacklisted by any competent authority of Central/State/ District level under MGNREGS or any other Government schemes/programs		4. A self-certified letter signed by the Authorized Signatory of the Bidder on company Letter head with seal. <b>(as per format of Annexure-D)</b>
TQ3	<b>Financial Strength</b>	The Average Annual Turnover of the CA Firm during the last 3 financial years. (2023-24, 2022-23, 2021-2022)	Minimum Rs.50 Lakh (Rs Fifty Lakhs)	5. Certificate issued by firms Auditor. 6. ITR of respective years
TQ4	<b>Relevant Experience:</b>	Assignments of Audit/ Statutory Audit/accounting of Government Departments Schemes/ Programmes during last 5 years.	Details of Minimum 5 assignments Audit/ Statutory Audit/accounting of Government Departments Schemes/Programmes	7. Appointment letters/Work Orders of at least 5 different assignments of audit and Completion Certificate.
TQ5		Experience of State Audit in MGNREGS scheme or ARMS at Districts in India.	At least experience of one assignment to provide Financial	8. Appointment letters/Work Orders/Experience letter.

S. No	Criteria	Particular	Criteria to fulfill (Yrs./Numbers)	Supporting Documents to be enclosed
			and Accounting Audit work in MGNREGS scheme at state level in any state of India in last 10 years.  OR  Experience to provide Accounts Management Related Services (ARMS) of MGNREGS in at least three Districts anywhere in India during the last 5 years.	9. Completion Certificate
TQ6	<b>Manpower Strength</b>	Nos of FCA associated with firm	At least 3 nos. of FCA associated with firms for last three years	10. Certified by firms in the letter heads along with ICAI registration certificate.
TQ7		Nos of associated FCA Practicing for at least 10 years	At least one Nos of FCA	

### 8.3. Financial BidEvaluation:

- i) The bidders are to quote the professional fees, for a period of 24 months, towards their accounting and audit services, in the financial bid.
- ii) The financial proposal of only the technically qualified Bidders shall be opened for the evaluation.
- iii) The Financial proposal shall be submitted online clearly indicating the total cost of the work (inclusive and exclusive of GST both), in Indian Rupees in format prescribed in Annexure A.
- iv) In the event of a difference between the arithmetic total and the total shown in the Financial proposal the lower of the two shall prevail. The Financial Bid comprising of the Price Bid to quote on e-tendering Portal (<https://mahatenders.gov.in>)
- v) All charges including administrative cost, monthly salaries/ wages and benefits to the

staff, and taxes (including GST) to be included in the Financial Proposal. No other charges will be payable to successful bidder other than the mentioned in the Financial bid.

- vi) The total amount indicated in the financial bid shall be without any condition attached or subject to any assumption and shall be final and binding. In case any assumption or condition is indicated in the Financial RFP, it shall be considered non-responsive and liable to be rejected.

#### **9.0 Award of Contract:**

- i) The work shall be awarded to the bidder whose financial bid is the lowest (L1) among all of the evaluated valid offer.
- ii) However, the Tender Evaluation Committee reserves the right to further negotiate the prices quoted by the L1 bidder while awarding the contract as deemsit.
- iii) The successful bidder will be notified in writing or by fax or email, to be confirmed in writing by letter, that its bid has been accepted. The Letter of Acceptance will constitute the formation of the contract. Upon the Successful Bidder's furnishing of Performance Security, the Commissionerate, MGNREGS will promptly notify each unsuccessful Bidder.
- iv) The Commissionerate, MGNREGS shall notify the successful bidder that its bid has been accepted. The Successful Bidder shall enter into contract agreement with Commissionerate, MGNREGS within the timeframe mentioned in the Letter of acceptance to be issued to the successful bidder by Commissionerate, MGNREGS.
- v) Failure of the successful Bidder to agree with the Terms & Conditions of the RFP/Contract shall constitute sufficient grounds for the annulment of the award, in which event Commissionerate, MGNREGS may invite the next best bidder for negotiations or may call for fresh RFP.

#### **10. Performance Bank Guarantee:**

- i) The Performance Bank Guarantee (herein after referred to as "PBG") will be for an amount equivalent to 3% of the total contract value and will refunded only after satisfactory completion of the project. The format of bank guarantee is enclosed as Annexure-C.
- ii) In the event of the Bidder being unable to service the contract for whatever reason, the Commissionerate, MGNREGS forfeit the PBG. Notwithstanding and without prejudice to any rights whatsoever of Commissionerate, MGNREGS under the contract in the matter, the proceeds of the PBG shall be payable to Commissionerate, MGNREGS as compensation for any loss resulting from the bidder's failure to complete its obligations under the Contract.
- iii) The Commissionerate, MGNREGS shall notify the Bidder in writing of the exercise of its right to receive such compensation within 14 days, indicating the contractual obligation(s) for which the Bidder is in default.

**11. Scope of Work:** The Scope of work to provide Financial and Accounting Audit Services by eligible CA firm is mentioned as below

- i) The CA firm shall support in preparation of Books of accounts.
- ii) The CA firm shall support in fulfillment of legal and statutory compliance under GST, PT, PF etc.
- iii) The CA firm shall prepare financial year wise Expenditure wise FTO reconciliation for the entire state
- iv) The CA firm shall prepare consolidated financial statements of the state including, 6 divisions and Mantralaya along with 34 Districts.
- v) The CA firm shall prepare audit report of financial year by consolidation of state society standalone financial statements, 34 districts audited financial statement, 6 division and Mantralaya and as summary of significant accounting policies, audit adjustment and explanatory information, notes to accounts, and accounting adjustment. The work shall include but not limited upto
  - a. Consolidated Balance sheet of the society and 34 Districts of Maharashtra.
  - b. Consolidated income and expenditure account of the society and 34 Districts of Maharashtra.
  - c. Consolidated receipt and payment account of the society and 34 districts of Maharashtra.
  - d. Opening Balance Reconciliation.
  - e. Consolidation of other grants of the society and 34 districts of Maharashtra.
  - f. Consolidation of interest received of the society and 34 districts of Maharashtra.
  - g. Consolidation of Miscellaneous receipt of the society and 34 districts of Maharashtra.
  - h. Consolidation of Refund from district to society of the society and 34 districts of Maharashtra.
  - i. Consolidation, adjustment and reconciliation of expenditure of the society and 34 districts of Maharashtra.
  - j. Consolidation of grant issued and received reconciliation of the society and 34 districts of Maharashtra.
  - k. Consolidation of other grant expense of the society and 34 districts of Maharashtra.
  - l. Consolidation of Closing Balance of the society and 34 districts of Maharashtra.
  - m. Consolidation outstanding liabilities and grant receivables from Government of the 34 districts of Maharashtra and outstanding in bank.
  - n. Consolidation of Comparison of expenditure between MIS data and district audit report of the 34 districts of Maharashtra.
  - o. Standalone balance sheet of society, standalone income and expenditure account, standalone receipt and payment account.
  - p. Consolidation of grant refund from the districts.

- q. Consolidation of receipts of grant received from central and state government, bank interest, miscellaneous receipt, manual and other payments, administrative expenses
  - r. Standalone receipts and payment of all 6 divisions.
  - s. Consolidation of any other receipt/payment during the financial year at society, division and district level.
- vi) The CA firm shall support in preparation and submission of the UC and proposal for the grant to the Central and State Government as and when required by the office.
  - vii) The CA firm shall support in the competent authorities in the districts for the appointment of ARMS auditors under MGNREGS scheme.
  - viii) The CA firm shall support the competent authorities of district for appointment of statutory auditor across the state under MGNREGS scheme.
  - ix) The CA firm shall provide necessary support to ARMS auditor for the consolidations of district books under MGNREGS scheme.
  - x) The CA firm shall provide necessary support to statutory auditor for the completion of the audit and preparation of audit report of the districts.
  - xi) The CA firm shall provide necessary support to the Commissionerate, MGNREGS for financial management of the society in general as well on need basis.
  - xii) The CA firm shall support in preparation of financial statements and UC of other schemes under the MGNREGS.
  - xiii) The CA firm shall support in resolve the queries / observation of the district's auditors while consolidation and audit of the district.
  - xiv) The CA firm shall support in capacity building of CA firms appointed for ARMS and statutory audit work by districts by capacity building and knowledge sharing of latest/revised guidelines of MGNREGS as well as improvement in quality of work at districts.
  - xv) The CA firm shall support in Capacity building of Assistant Account officer (AAO) and Government accounting staff deployed under MGNREGS scheme by arranging training session in consultation with Commissionerate, MGNREGS, Nagpur.
  - xvi) The CA firm shall support and provide guidance in development of computer software requirement and User acceptance test (UAT) for district, ARMS work, consolidation of the state accounts along with bank and FTO reconciliation, single nodal account (SNA) services or any financial and account related software portal/system need to be updated/developed as per latest/revised guidelines of MGNREGS or the improvement initiative taken time to time in the scheme.
  - xvii) The CA firm shall support in preparation and Submission for Consolidated financial statement along with audit report with various authorities i.e., Charity commissioner, Central and State Government etc.
  - xviii) The CA firm shall allocate competent resources (preferably CAs) to handle meetings at Mantralaya as and when directed by the Commissionerate, MGNREGS, Nagpur.
  - xix) The CA firm should support in preparation of Annual/Supplementary Labor budgets and other related works under the schemes

- xx) The CA firm shall appoint one manpower resource having qualification of CA with atleast 10 years of experience to visit atleast weekly at Commissionerate, MGNREGS for meeting and work related to the scheme. The manpower resource is required to visit more than once in week if need arise or as directed by competent authority at Commissionerate, MGNREGS, Nagpur.
- xxi) The CA firms shall look into the pending compliance of previous as well as existing audit/statutory compliances for the queries/objections raised (if any) and propose measures to verify or comment along with supporting documents for its resolution.
- xxii) The CA firms shall support in review of pending compliance of previous as well as existing audit/statutory compliances for the queries/objections raised (if any) in district audit reports and propose measures to verify or comment along with supporting documents for its resolution.
- xxiii) The CA firms shall report any lacuna noticed in the existing procedures and suggest methodology for improvement. The duplication of work noticed, or work or unnecessary data noticed shall be highlighted and reported along with remedial measures.
- xxiv) The CA firm presently working as ARMS or statutory auditors under MGNREGS scheme in any of the districts/State level is not eligible to participate even by resigning from existing assignment.

## **12. Payment Terms:**

- i) The payment of professional fees charged by CA firms toward their financial and accounting audit services will be paid on uniform monthly pro-rata basis of his quoted financial bid for the entire work duration as per this RFP.
- ii) The bidder has to submit his invoice bill of his professional service charge including applicable GST along with monthly work progress report by end of 1<sup>st</sup> week of every Month, the bills then again be processed by Commissionerate, MGNREGS for payment with subject to satisfaction of performance of CA firm during the billing period.

## **13. Confidential Information**

- i) The successful bidder shall keep confidential and shall not, without the written consent of the Commissionerate, MGNREGS, divulge to any third party any documents, data, or other information furnished directly or indirectly in connection with the Contract, whether such information has been furnished prior to, during or following completion or termination of the Contract.
- ii) The Successful Bidder shall not use the documents, data, and other information received from Commissionerate, MGNREGS for any purpose other than the services required for the performance of the Contract.

## **14. Termination of contract**

- i) The Commissionerate, MGNREGS may, without prejudice to any other remedy for breach

Of Contract, terminate this Contract in case of the occurrence of any of the events specified in below paragraphs (1) through (11) of this clause. In such an occurrence, the department shall give a not less than 30 days' written notice of termination to the successful bidder.

- ii) If the successful bidder does not remedy a failure in the performance of its obligations under the Contract, within thirty (30) days after being notified or within any further period as the department may have subsequently approved in writing.
- iii) If the successful bidder becomes insolvent or goes into liquidation, or receivership whether compulsory or voluntary.
- iv) If the successful bidder, in the judgment of the Commissionerate, MGNREGS has engaged in corrupt or fraudulent practices in competing for or in executing the Contract.
- v) If the successful bidder submits to the department a false statement which has a material effect on the rights, obligations or interests of the Commissionerate, MGNREGS.
- vi) If the successful bidder places itself in a position of conflict of interest or fails to disclose promptly any conflict of interest to the Commissionerate, MGNREGS.
- vii) If the successful bidder fails to provide the quality services as envisaged under this Contract, the Commissionerate, MGNREGS may make judgment regarding the poor quality of services, the reasons for which shall be recorded in writing. The Commissionerate, MGNREGS may decide to give one chance to the successful Bidder to improve the quality of the services.
- viii) If the successful bidder fails to comply with any final decision reached as a result of arbitration proceedings.
- ix) In the event the Commissionerate, MGNREGS terminates the Contract in whole or in part, pursuant to above clause the department may procure, upon such terms and in such manner as it deems appropriate, services similar to those undelivered or not performed, and the successful bidder shall be liable to the department for any additional costs for such similar services. However, the successful bidder shall continue performance of the Contract to the extent not terminated.

#### **15. List of Document to be Submitted.**

The Qualification Documents to be submitted for fulfillment of qualification criteria for selection of CA firms to provide Financial and Accounting Audit Services.

- i) The Copy of latest constitution certificate issued by the ICAI. The date of issue of constitution certificate should not be older than six months.
- ii) The Copy of latest partnership deed. (If applicable)
- iii) The proof of established office address along with the phone nos.
- iv) A self-certified letter signed by the Authorized Signatory of the Bidder on company Letter head with seal with a statement of no debarred/blacklisted by any competent authority of Central/State/ District level under MGNREGS or any other Government schemes/programs.

- v) The Certificate issued by firms Auditor for the financial turnover for the FY 2021-2022, 2022-23, 2023-24.
- vi) Copy of ITR returns of FY FY 2021-2022, 2022-23, 2023-24.
- vii) The Copy of the acknowledgment of IT returns of the firm for the AY 2024-25 along with computation of income.
- viii) The Copy of GSTRegistration.
- ix) The Copy of appointment letter of various government schemes for which audit/statutory/accounting services provided.
- x) An appointment letter/experience/work completion certificate issued by competent authority for MGNREGS and Various Govt Schemes with mention of nature (stateaudit or ARMS) of serviceprovided.
- xi) Summary List of total Manpower employed, educational qualification, experience in years along with ICAI registrationcertificate.
- xii) CV of proposed manpower resource for deployment at Commissionerate,MGNREGS.
- xiii) Firm Profile.
- xiv) The Cover letter with list of all documents as statedabove.
- xv) Any other document relevant to suffice the technical qualificationcriteria.

## FORMAT OF FINANCIAL BID

To  
 The Commissioner  
 MGNREGS, Maharashtra,  
 Nagpur-440001

We undersigned submit the financial bid to provide Financial and Accounting Audit Services to the state of Maharashtra under MGNREGS as per terms and conditions.

S. No	Particular	Nos.	Monthly Rate	Total Rate for 24 Months
1	Professional fees of Financial and Accounting Audit Services	1		
Total Amount in Rs. (Excluding GST)				
Applicable (GST)				
Total Amount in Rs. (Including GST)				

The Financial bid Rs. \_\_\_\_\_ (In word) Rs.  
 \_\_\_\_\_ excluding GST.

s/d

Name of the Firm

**Format of Bid Query.**

Name of Bidder					
Name of Department	FINANCE DEPARTMENT				
Tender ref no.					
Tender Name					
Due Date	13.06.2025				
S.no	RFP Page No	RFP Clause no	Clause title	Queries/clarification	Justification

## Format of Performance Bank Guarantee

The Commissioner  
MGNREGS, Maharashtra,  
Nagpur-440001

Dear Sirs.

Whereas you intent to enter into a contract, as per your Letter of Intent, ReferenceNo. \_\_\_\_\_ dated \_\_\_\_\_ ( Hereinafter referred to as "the contract") with M/s \_\_\_\_\_ as vendor for the supply of \_\_\_\_\_ defined in contracts schedule, (hereinafter referred to as "the goods / services") and whereas the vendor has undertaken to produce a performance cum warranty bond for amount of Rs \_\_\_\_\_ being equal to ---% of the total contract value of the goods / services to be delivered as specified contract No \_\_\_\_\_ dated \_\_\_\_\_ referred to as "contract to secure its obligations to the beneficiary with respect to the goods specified in the invoice.

1. We \_\_\_\_\_ (Name of the Bank), hereby expressly, irrevocably, and unreservedly undertake and guarantee as principal obligators on behalf of the Seller that in the event that the beneficiary submits a written demand to us stating that the Seller has not performed according to the terms and conditions of the contract, we will pay you on demand and without demur any sum up to a maximum amount of (3% of the contract value). Any claims must bear the confirmation of your bankers that the signatures thereon are authentic. Your written demand shall be conclusive evidence to us that such written demand. For the avoidance of doubt any documents received by way of facsimile or similar electronic means is/are not acceptable for any purpose(s) under this guarantee.
2. We shall not be discharged or released from this undertaking and guarantee by any arrangements, variations made between beneficiary and the seller or any forbearance whether as to payment, time performance or otherwise.
3. In no case shall the amount of the guarantee be increased.

4. Unless a demand under this guarantee is received by us in writing on or before the expiry dates (unless this guarantee is extended by the seller), all your rights under this guarantee shall be forfeited and we shall be discharged from the liabilities here under.
5. This guarantee shall be a continuing guarantee (which means guarantee will also be valid if the bank is in under liquidation or bankruptcy) and shall not be discharged by any change in the constitution of the bank or in the constitution of the Seller.
6. Please return this letter of guarantee immediately after our liability thereafter has ceased to be valid.
7. Our liability under this guarantee will cease to be valid even if the guarantee deed is not returned to us.
8. This guarantee is personal to the beneficiary and not assignable to a third party without our prior written consent.
9. This guarantee shall be governed by Indian Law. This guarantee is valid until the <<mention date>>.

Signature and Seal of Guarantors

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

\_\_\_\_\_

**Annexure- D**

**Format of “Declaration for not being debarred/blacklisted by any competent authority of Central/State/District level under MGNREGS or any other Government schemes/programs”**

Date:

To

The Commissioner  
MGNREGS, Maharashtra,  
Nagpur-440001

Sub: Declaration for not being debarred/ blacklisted by any competent authority of Central/State/District level under MGNREGS or any other Government schemes/ programs in India as on the date of submission of the bid

**Ref: RFP Notification number**

Dear Sir,

I, authorized representative of \_\_\_\_\_, hereby solemnly confirm that the firm \_\_\_\_\_ is not banned by the Government of Maharashtra/ Any other state government/ Government of India which includes any Government Department, Public Sector Undertakings of the Government, Statutory Boards formed by the Government, Local Bodies in the State, Co-operative Institutions in the State, Universities and Societies formed by the Government for any reason as on last date of submission of the Bid. In the event of any deviation from the factual information/ declaration, the Commissionerate, MGNREGS, Government of Maharashtra reserves the right to reject the Bid or terminate the Contract without any compensation to the firm.

Thanking you,

Yours faithfully,

FOR

\_\_\_\_\_  
CHARTERED ACCOUNTANT

\_\_\_\_\_  
PARTNER

Date: